



TUARASCÁIL BHLIANTÚIL AGUS CUNTAIS 2004 ÚDARÁS NA GAELTACHTA



Údarás na Gaeltachta

TUARASCÁIL BHLIANTÚIL 2004

Don Aire Gnóthaí Pobail, Tuaithe agus Gaeltachta. De réir Ailt 18 agus 19 den Acht um Údarás na Gaeltachta, 1979, tá an tuarascáil agus ráitis airgeadais don bhliain 2004 á dtíolacadh ag Údarás na Gaeltachta.

ANNUAL REPORT 2004

To the Minister for Community, Rural and Gaeltacht Affairs. In accordance with Articles 18 and 19 of the Údarás na Gaeltachta Act, 1979, the report and financial statements for the year 2004 are being presented by Údarás na Gaeltachta.

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AN tÚDARÁS

Bord an Údaráis

Cathaoirleach:

Liam Ó Cuinneagáin

Comhaltaí an Údaráis dála ag 31/12/04:

Ian Mac Aindriú

Daithí Alcorn

Seán Ó Baoill

Pádhraic Ó Biadha

Fiachra Ó Céilleachair

Seán Ó Créabháin

Seosamh Ó Cuaig

Tadhg Ó Cuinn

Pádraig Ó Dochartaigh

Brian Ó Domhnaill

*Seán Ó Droighneán

Connie Ní Fhatharta

Breandán Mac Gearailt

Séamus Mac Gearailt

Cathy Ní Ghoill

Seán Ó Neachtain

Micheál Ó Scanail

Cathal Seoighe

Seán Ó Tuairisg

*D'éirigh Pól Ó Foighil as oifig le héifeacht ó 19 Aibreán 2004. Comhthoghadh Seán Ó Droighneán ina áit 10 Meán Fómhair 2004.

Coistí Réigiúnacha

Trí struchtúr reachtúil na gcoistí réigiúnacha cinntítear go héifeachtach gur laistigh de na pobail Ghaeltachta a dhéantar cinntí. Tá trí choiste ann a dhéanann ionadaíocht ar cheantair Dhún na nGall, ar réigiún Chonnacht/Laighean agus ar réigiún na Mumhan, agus is féidir leo sin deontais channacha suas go dtí €317,435 a cheadú do thionscadail. Déanann na comhaltaí ionadaíocht ar a gceantair féin ar na Coistí Réigiúnacha. Bhí suas le deich gcrúinniú ag gach Coiste Réigiúnach i rith 2004.

Struchtúir faoi leibhéal an Bhoird

Bíonn gach comhalta boird páirteach i gCoistí earnaála agus i bhFochoistí.

Réigiún na Mumhan

Fiachra Ó Céilleachair
Breandán Mac Gearailt
Séamus Mac Gearailt
Micheál Ó Scanail

Réigiún Chonnacht/Laighean

Ian Mac Aindriú
Pádhraic Ó Biadha
Seán Ó Créabháin
Seosamh Ó Cuaig
Tadhg Ó Cuinn
Seán Ó Droighneán
Connie Ní Fhatharta
Cathy Ní Ghoill
Seán Ó Neachtain
Cathal Seoighe
Seán Ó Tuairisg

Réigiún Dhún na nGall

Daithí Alcorn
Seán Ó Baoill
Liam Ó Cuinneagáin
Pádraig Ó Dochartaigh
Brian Ó Domhnaill

Bord an Údaráis

Cathaoirleach:

Liam Ó Cuinneagáin

Members of an tÚdarás as at 31/12/04:

Ian Mac Aindriú

Daithí Alcorn

Seán Ó Baoill

Pádhraic Ó Biadha

Fiachra Ó Céilleachair

Seán Ó Créabháin

Seosamh Ó Cuaig

Tadhg Ó Cuinn

Pádraig Ó Dochartaigh

Brian Ó Domhnaill

*Seán Ó Droighneán

Connie Ní Fhatharta

Breandán Mac Gearailt

Séamus Mac Gearailt

Cathy Ní Ghoill

Seán Ó Neachtain

Micheál Ó Scanail

Cathal Seoighe

Seán Ó Tuairisg

*Pól Ó Foighil resigned from office with effect from 19th April 2004. Seán Ó Droighneán was co-opted in his place on 10th September 2004.

Regional Committees

The statutory regional committees' structure effectively localises decision-making within the Gaeltacht communities. Three committees representing the areas of Donegal, Mayo/Galway/Meath and Munster can approve grant aid to projects up to a cumulative level of €317,435. The members represent their own areas on the Regional Committees. Each Regional Committee sat approximately ten times during 2004.

Sub-Board Structures

Each board member participates in sectoral Committees and Sub-Committees.

Munster Region

Fiachra Ó Céilleachair
Breandán Mac Gearailt
Séamus Mac Gearailt
Micheál Ó Scanail

Connacht/Leinster Region

Ian Mac Aindriú
Pádhraic Ó Biadha
Seán Ó Créabháin
Seosamh Ó Cuaig
Tadhg Ó Cuinn
Seán Ó Droighneán
Connie Ní Fhatharta
Cathy Ní Ghoill
Seán Ó Neachtain
Cathal Seoighe
Seán Ó Tuairisg

Donegal Region

Daithí Alcorn
Seán Ó Baoill
Liam Ó Cuinneagáin
Pádraig Ó Dochartaigh
Brian Ó Domhnaill

An Coiste Meastóireachta

Coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord. Ar an gcoiste sin tá an Cathaoirleach, triúr comhaltaí tofa boird agus an Príomh-Fheidhmeannach mar aon le hionadaithe ón Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta, GFT/IDA (Éire) agus Fiontraíocht Éireann.

An Coiste Iniúchta

De réir an Chóid Chleachtais do Chomhlachtaí Stáit, tá Coiste Iniúchta ag Údarás na Gaeltachta. Air sin tá an Cathaoirleach, agus ceathrar comhaltaí eile den Údarás. Scrúdaíonn an coiste seo ráitis airgeadais, tuairiscí ón Iniúchóir Inmheánach agus ón Ard-Reachtaire Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena fhochuideachtaí.

Fochoistí

Ar gach ceann de na trí fhochoiste speisialta bhí an Cathaoirleach, idir 8 agus 14 chomhalta boird, agus beirt ionadaithe bainistíochta. Rinne na fochoistí earnála seo dianscrúdú ar ghníomhaíochtaí áirithe polasaí, ar nós teanga agus cultúr, infreastruchtúr agus teileachumarsáid, comharchumainn, forbairt pobail agus na hoileáin.

Evaluation Committee

This is a statutory committee which evaluates large scale projects and makes recommendations to the Board. Membership comprises the Chairman, three elected board members and the Chief Executive as well as representatives from the Department of Community, Rural and Gaeltacht Affairs, IDA (Ireland) and Enterprise Ireland.

Audit Committee

In accordance with the Code of Practice for State Bodies, Údarás na Gaeltachta has an Audit Committee. This comprises the Chairman and four board members. This committee examines financial statements, reports from the Internal Auditor and from the Comptroller and Auditor General and other work carried out in relation to the organisation and its subsidiary companies.

Sub-Committees

Each of three special sub-committees comprised the Chairman, between 8 and 14 board members, and two management representatives. These sectoral sub-committees carried out critical examination of particular policy activities, such as language and culture, infrastructure and telecommunications, co-operatives, community development and the islands.

Bord an Údaráis

**Coiste Réigiúnach
na Mumhan**

**Coiste Réigiúnach
Chonnacht/Laighean**

**Coiste Réigiúnach
an Tuaiscirt**

Príomhfheidhmeannach
Ruán Ó Bric

**Leas-Phríomhfheidhmeannach
Forbairt Réigiúnach**
Pádraig Ó hAoláin

**Leas-Phríomhfheidhmeannach
Forbairt Tionscail**
Seán Ó Labhraí

**Bainisteoir Cultúir
agus Teanga**
Sorcha Nic Dhonncha

**Innealtóireacht Maoin
agus Pleanáil**
Traolach Ó Laoghaire

Rúnaí
Brian Ó Cuív



RÉAMHRÁ INTRODUCTION

An Ghaeltacht

Clúdaíonn an Ghaeltacht codanna fairsinge de chontaetha Dhún na nGall, Mhaigh Eo, na Gaillimhe agus Chiarraí – iad ar fad geall leis ar imeallbhord an Iarthair – agus codanna freisin de chontaetha Chorcaí, na Mí agus Phort Láirge.

Ó bunaíodh an Stát ghlac Rialtas i ndiaidh a chéile leis go raibh fíorthábhacht ag baint le caomhnú agus le forbairt na Gaeltachta mar phobal labhartha Gaeilge. Ní hamháin go soláthraíonn sí deis agus dúshlán chun leanúnachas na Gaeilge mar theanga phobail a choinneáil beo go nádúrtha, ach freisin soláthraíonn an Ghaeltacht an timpeallacht is fearr ar fad do dhaoine ar mian leo an Ghaeilge a bheith ar a dtoll acu. Tá na ceantair sin ina gcuid bhunúsach d'fhorbairt shochaí dátheangach in Éirinn agus cuireann siad timpeallacht ar fáil inar féidir leis an teanga dul chun cinn a dhéanamh in ionad nua-aimseartha.

Údarás na Gaeltachta

Is é Údarás na Gaeltachta an t-aon ghníomhaireacht stáit ina bhfuil formhór na gcomhaltaí boird tofa go daonlathach. Údarás saineúil réigiúnach atá ann a bhfuil réimse leathan de ghníomhaíochtaí forbartha idir lámha aige. Tá ionadaíocht ag na ceantair éagsúla Ghaeltachta ar an mBord.

Tá dualgas reachtúil ar Údarás na Gaeltachta forbairt a dhéanamh ar eacnamaíocht na Gaeltachta mar aon le spreagadh a thabhairt do chaomhnú agus do leathadh na Gaeilge mar phríomh-mheán cumarsáide sa Ghaeltacht. Chun na haidhmeanna sin a chur chun cinn, tacaíonn an tÚdarás le scéimeanna táirgiúla fostaíochta trí fhorbairt a dhéanamh ar acmhainní nádúrtha áitiúla agus ar chumais fhiontraíochta, trí infheistíocht shoghluaiste a mhealladh chun na Gaeltachta agus trí thacaíocht a thabhairt do thionscnaimh forbartha pobail. Cuidíonn sé freisin le réimse leathan de thionscnaimh teanga agus cultúrtha atá dírithe ar an nGaeilge a neartú mar phríomh-mheán cumarsáide i ngach aicme agus i ngach earnáil den phobal.

Tá daonra na Gaeltachta beagán os cionn 90,000 de réir Daonáirimh 2002 agus tá 28,500 d'fhórsa oibre inti. Bhí 7,507 duine fostaíthe go lánaimeartha agus breis agus 4,400 eile fostaíthe go páirtaimseartha i gcliaint-chuideachtaí de chuid an Údaráis i dtionscail ar nós innealtóireacht, leictreonaic, uiscshaothrú agus acmhainní nádúrtha, gníomhaíochtaí ciosamhairc agus seirbhísí nua-aimseartha ag deireadh na bliana. I measc na ngníomhaíochtaí tábhachtacha eacnamaíochta eile laistigh den Ghaeltacht tá feirmeoireacht, iascaireacht agus turasóireacht.

An Ghaeltacht

The Gaeltacht covers extensive parts of counties Donegal, Mayo, Galway and Kerry - all on the western seaboard - and also parts of counties Cork, Meath and Waterford. Although all of the Gaeltacht population speak English, these are the only parts of Ireland where Irish is still spoken as a community language.

The maintenance and development of the Gaeltacht as an Irish-speaking community has been regarded by successive Governments since the foundation of the State as of the utmost importance. Not only does the Gaeltacht present an opportunity and a challenge to maintain naturally the continuity of Irish as a community language, but it also provides the ideal environment for people who wish to become proficient in Irish. These areas form an important cornerstone in the building of a bilingual society in Ireland and provide an environment where the language can evolve naturally in a modern setting.

Údarás na Gaeltachta

Údarás na Gaeltachta is the only state development agency where the majority (17 out of 20) of the board members are democratically elected. It is a unique regional authority with wide ranging development functions. The Board structure is representative of the various Gaeltacht areas.

The statutory brief of Údarás na Gaeltachta is to develop the economy of the Gaeltacht and to encourage the preservation and extension of Irish as the principal means of communication in the Gaeltacht. In furtherance of these aims, An tÚdarás promotes productive schemes of employment through the development of local natural resources, skills and entrepreneurial abilities, the attraction of mobile investment to the Gaeltacht, promotes and supports community development initiatives and promotes a wide range of language and cultural schemes aimed at strengthening the place of Irish as the principal means of communication among all sections and sectors of the community.

The population of the Gaeltacht is a little in excess of 90,000 according to the 2002 Census of Population and the total labour force is 28,500. There were 7,507 people employed full-time and more than 4,400 part-time in Údarás-supported industries such as textiles, engineering, electronics, aquaculture, other natural resources, audio-visual activities and modern services at year end. Other important economic activities within the Gaeltacht are farming, fishing and tourism.

Súilfhéachaint Siar/Overview

	2000	2001	2002	2003	2004
ÚDARÁS NA GAELTACHTA					
Glan-Sócmhainní Dochta/Net Fixed Assets	148,359	162,719	143,714	138,212	135,681
Glan-Sócmhainní Reatha/Net Current Assets	664	(259)	(1,195)	(1,457)	(2,706)
Fostaíocht Lánaimseartha/Full-Time Employment	113	107	117	116	113
Tuarastail agus Pá (a)/ Salaries and Pay (a)	5,570	6,158	6,454	6,973	7,554
FOTHIONSCAIL AGUS COMHTHIONSCAIL					
SUBSIDIARY AND ASSOCIATE INDUSTRIES					
Infheistíocht an Údaráis sa Scairchaipiteal/ Údarás Investment in Share Capital	2,203	1,959	3,424	691	3,283
Deontais a ceadaíodh/Grants Approved	7,577	6,026	7,295	10,068	6,679
Deontais a íocadh/Grants Paid	5,813	5,731	6,031	6,885	8,587
MÓRTHIONSCAIL AGUS MIONTIONSCAIL					
LARGE AND SMALL BUSINESSES					
Deontais a Ceadaíodh/Grants Approved	14,323	15,449	19,345	17,391	15,348
Deontais a Íocadh/Grants Paid	11,816	11,007	9,338	9,402	9,540
FOSTAÍOCHT I dTIONSCAIL A FUAIR CÚNAMH					
EMPLOYMENT IN ASSISTED INDUSTRIES					
Fostaíocht lánaimseartha/Full-time Employment	8,251	8,093	7,571	7,346	7,507
Fostaíocht Shéasúrach & Pháirtaimseartha/ Seasonal & Part-time Employment	4,054	4,234	4,086	4,220	4,470
FOIRGNIMH					
BUILDINGS					
Caiteachas ar Fhoirgnimh/Expenditure on Buildings	15,378	19,175	18,553	7,843	8,806
AIRGEAD A FUARTHAS ÓN STÁT					
EXCHEQUER FUNDING					
Deontais i gCabhair – Caiteachas Reatha/ Grant-in-Aid - Current Expenditure	4,965	6,222	8,675	8,720	13,193
Deontais i gCabhair – Deontais do Thionscail/ agus Caiteachas Caipitil Grant-in-Aid-Grants to Industry & Capital Expenditure	34,917	35,616	34,300	24,000	20,000

(a) Níl ranníocaíochtaí aoisliúntais san áireamh/
Superannuation contributions not included

FOSTAÍOCHT DE RÉIR EARNÁLA



Acmhainní nádúrtha	869
Bia	1390
Déantúis eile	1483
Éadach/Teicstíl	297
Innealtóireacht	1182
Seirbhísí	2286

IOMLÁN 7507

DEONTAIS A CEADAÍODH I 2004 DE RÉIR EARNÁLA



Acmhainní nádúrtha	2,042,736
Bia	1,942,985
Déantúis eile	2,143,634
Éadach/Teicstíl	321,145
Innealtóireacht	2,464,107
Seirbhísí	13,112,482

IOMLÁN 22,027,089

MÉADUITHE FOSTAÍOCHTA 2004



Acmhainní nádúrtha	61
Bia	303
Déantúis eile	86
Éadach/Teicstíl	21
Innealtóireacht	82
Seirbhísí	518

IOMLÁN 1071

Foinsí fáis na fostaíochta 2000-2004

Sources of employment growth

Bonn Fostaíochta Employment Base	Poist Nua i dTionscail atá ann cheana New Jobs Created in Established Industries	Poist Nua Cruthaithe trí Thionscail Nua New Jobs in New Industries	Iomlán na bPost Nua Cruthaithe Total New Jobs Created
2000 - 8251	711 - (71%)	289 - (29%)	1000 - (100%)
2001 - 8093	813 - (72%)	310 - (28%)	1123 - (100%)
2002 - 7571	458 - (50%)	452 - (50%)	910 - (100%)
2003 - 7346	562 - (53%)	490 - (47%)	1052 - (100%)
2004 - 7507	688 - (64%)	383 - (36%)	1071 - (100%)



RÁITEAS AN CHATHAOIRLIGH
CHAIRMAN'S STATEMENT

Ráiteas an Chathaoirleach Chairman's Statement

Chruthaigh an tÚdarás go han-mhaith in imeacht na mblianta in ainneoin gan teacht a bheith aige ar earnálacha fostaíochta a bhí ina bhfoinse suntasach chun postanna a chruthú go náisiúnta. Ar bhonn earnála bhí staid fostaíochta na Gaeltachta ar chomhchéim i gcoitinne leis na treochtaí náisiúnta in ainneoin na n-easpaí bonneagair a bhfuiltear ag díriú níos fuinniúla orthu anois. Gan dabht, is dúshlán leanúnach an bunús fostaíochta a choimeád socair, freastal ar riachtanais na ndaoine nua atá ag teacht isteach san fhórsa oibre agus cúiteamh a dhéanamh ar an aistriúchán nádúrtha postanna atá ina dhíúthchuid dár n-eacnamaíocht oscailte. Cúis mhór dóchais is ea an dul chun cinn atá déanta le tamall anuas chun postanna neamhthraidisiúnta a mhealladh isteach agus rochtain a bheith faighte againn ar earnáil nua-aimseartha na seirbhísí intrádála. Cé nach féidir linn luí ar na maidí i dtaca le postanna, ciallaíonn an bhuaine ghinearálta fostaíochta, atá ina cuid lárnach den fhorás ginearálta eacnamaíochta, go bhfuil leibhéal rachmais ag pobal na Gaeltachta i gcoitinne anois atá ar aon dul leis an scéal go náisiúnta agus ar bhealach nach bhféadfaí a bheith ag súil leis glúin amháin ó shin.

Is é an *raison d'être* atá ag Údarás na Gaeltachta, áfach, ná caomhnú agus leathadh na Gaeilge mar phríomh-mheán cumarsáide sa Ghaeltacht a spreagadh. Oidhreacht shainiúil teanga í seo atáimid ag iarraidh a chaomhnú i gcomhar leis an Roinn

Gnóthaí Pobail, Tuaithe agus Gaeltachta. Ar ndóigh, tá ról tábhachtach ag a lán gníomhaireachtaí agus ranna eile stáit anseo freisin. Mar theanga bheo níl an Ghaeilge in aon bhaol i láthair na huairé. Tá sé cruthaithe go bhfuil sí in ann dul in oiriúint don chumarsáid nua-aimseartha, ón raidió go dtí an teilifís go dtí an t-idirlíon. Go deimhin, tá sé léirithe go soiléir gur féidir le teanga atá bunaithe ar an traidisiún béil a bheith an-éifeachtach sna timpeallachtaí nua seo. Ach is sa Ghaeltacht amháin, áfach, atá pobail atá sainithe go tíreolaíoch agus arb í an Ghaeilge an phríomh-theanga atá ag cuid mhaith daoine agus iad i mbun a gcúraimí laethúla — sin an áit ina bhfuil ábhar imní. Tá laghdú tagtha ar líon na ndaoine sa Ghaeltacht arb í an Ghaeilge a dteanga teaghlaigh agus níl sí chomh láidir i measc an phobail anois is a bhí fiú agus glúin amháin ó shin nuair a thosaigh an feiniméan ar a nglaothar 'An Tiogar Ceilteach' ag teacht chun cinn.

In ainneoin tionchar deimhneach a bheith ar an síc náisiúnta agus Gaeltachta ag forbairt iomadúla ar nós TG4 agus ag an acmhainneacht a bhaineann le hAcht na dTeangacha Oifigiúla 2003, nach bhfuil forbartha go fóill, tá an Ghaeilge mar theanga pobail sa Ghaeltacht in ísle brí. Ní thar oíche a tharla sé sin. Tá an Ghaeltacht ina cuid dílis d'oileán ina bhfuil an Béarla mar phríomh-theanga. Cuireann na hearnálacha príobháideacha agus poiblí araon formhór a seirbhísí ar fáil don Ghaeltacht trí mheán an Bhéarla agus cuireann sin go mór le meath na Gaeilge mar theanga

Údarás na Gaeltachta has turned in a good performance over the years on the jobs creation front, notwithstanding our limited access to new employment sectors that have been the source of considerable jobs growth nationally. On a sectoral basis the Gaeltacht employment situation has been broadly on a par with the national trends, despite the infrastructural deficiencies that are now being more actively addressed. It is, of course, an ongoing challenge to maintain the employment base, meet the needs of new entrants to the workforce and offset the natural turnover of jobs that is a feature of our open economy. Recent success in the attraction of non-traditional jobs, opening up the modern traded services sector, is very heartening. Although we cannot be complacent on the jobs front, the overall employment stability as a core element of the general economic prosperity means that the population of the Gaeltacht, in line with the situation nationally, enjoys a level of affluence that could not have been anticipated a generation ago.

The *raison d'être* of Údarás na Gaeltachta, however, is to encourage the preservation and the extension of the use of Irish as the principal medium of communication in the Gaeltacht. This is the unique linguistic heritage we are trying to preserve in association with the Department of Community, Rural and Gaeltacht Affairs. Many other state agencies and departments also have an important role to play. Irish

as a living language is not under any immediate threat. Its ability to adapt to modern communications from radio, to television to the Internet is proven. Indeed, a language that has its roots in a spoken tradition can be demonstrably at home in these new environments. It is only in the Gaeltacht, however, that geographically defined communities exist where the Irish language is the primary language of many people as they go about their everyday lives. There is cause for concern here. The numbers of people in the Gaeltacht for whom Irish is the home language has been decreasing and the language has less of a community foothold than it had even a generation ago when the Celtic Tiger phenomenon emerged.

Despite the positive impact on the national and Gaeltacht psyche of such flagship developments as TG4, and the as yet unrealized potential of the introduction of the Official Languages Act 2003, the Irish language as the vernacular within the Gaeltacht is in a fragile state. This situation has not come about overnight. The Gaeltacht exists as an integral part of an island where English is the main language and the fact that both the private and public sectors deliver their services to the Gaeltacht in the main through English has contributed enormously to the erosion of Irish as a community language in the Gaeltacht. The weakening, through population growth, of the social networks that sustains Irish as a community language

pobail sa Ghaeltacht. Gné eile a bhfuil tionchar mór aige is ea an meath atá déanta ar na gréasáin shóisialta a chothaíonn an Ghaeilge mar theanga pobail ag an bhfás daonra i gceantair áirithe. Táthar ag díriú níos láidre agus níos dáiríre ar an gcás sin anois ná riamh roimhe seo trí réimse de thionscnaimh nua. Beidh Údarás na Gaeltachta ag tacú go tréan leis an ngluaiseacht sin.

An Bhunchloch Fostaíochta ag Feabhsú

I 2004, thosaigh bunchloch na fostaíochta ag feabhsú sa Ghaeltacht tar éis na ndeacrachtaí a facthas i 2002 agus i 2003. Bhí 7,507 duine fostaithe go lánaimseartha i gcliant-thionscadail Údarás na Gaeltachta ag deireadh na bliana seo (7,346 i 2003). Cruthaíodh 1,071 post nua, rud a sháraigh an sprioc atá sa Phlean Forbartha Náisiúnta agus a raibh glanghnóthachan de 161 post mar thoradh air. Bhí dhá ghné shuntasacha mar chúis leis sin: dul chun cinn san iarracht le hinfheistíocht a aimsiú do sheirbhísí nua-aimseartha agus laghdú ar líon na bpostanna a cailleadh (ó 1,277 i 2003 go dtí 910 i 2004). Dul chun cinn suntasach a bhí iontu sin, go háirithe nuair a bhí gach cosúlacht ar an scéal gur drochbhliain eile a bheadh againn i 2004. Tá fianaise ann go bhféadfadh moilliú a bheith ag teacht ar ráta aistrithe gníomhaíochtaí déantúsaíochta ón nGaeltacht chuig tíortha a bhfuil costais ísle iontu, rud a chuir an-ínní orainn le trí bliana anuas. Mar sin féin, de bharr an

titim sa líon postanna nua a ceadaíodh i 2004 tá dúshlán níos mó ná riamh ag baint leis an iarracht chun postanna nua a chruthú ar an bhfód sa bhliain reatha.

Bonneagair Gnó

Táimid ag obair go dícheallach chun leigheas a fháil ar chuid de na míbhuntáistí iomaíochta a bhaineann leis an nádúr tíreolaíoch atá i gcuid mhaith de na ceantair Ghaeltachta. Mar chuid den chlár iomlán feabhsúcháin bonneagair, a bhfuil cuid mhaith de ag brath ar na húdaráis áitiúla nó ar na soláthróirí telecom, tá tús curtha ag Údarás na Gaeltachta le forbairt bhonneagair gnó, ar a n-áirítear saoráidí tráchtála/fóillíochta agus oifigí nua-aimseartha ar fud na Gaeltachta. Tá dul chun cinn suntasach déanta sa phlé le soláthróirí telecom i dtaca le soláthar an bhonneagair leathanbhanda a chuirfidh ar chumas na Gaeltachta dul in iomaíocht le ceantair eile.

Earnálacha Nua

Earnáil fhorbartha d'fhostaíocht na Gaeltachta sna blianta atá romhainn is ea seirbhísí nua-aimseartha. Tá straitéis ag an Údarás le tamall faoina ndírítear ar fhostóirí seirbhísbhunaithe, ar nós forbairtí neamhthrádála gnó, a mhealladh chun na Gaeltachta amach as cathracha, agus forbairt a dhéanamh ar lárionaid mheán agus ar ionaid teagmhála do chustaiméirí. Tá áthas orainn go raibh dul chun

is also having a major impact. That situation is now being addressed, more vigorously and seriously than ever before, through a range of initiatives. Údarás na Gaeltachta intends to lend its weight to that momentum.

Employment Base Recovers

In 2004, the Gaeltacht employment base began to recover from the setbacks experienced in 2002 and 2003. Total full-time employment in Údarás na Gaeltachta client companies stood at 7,507 at year-end (7,346 in 2003). New jobs created reached 1,071, exceeding the National Development Plan target and resulting in a net gain of 161. This is attributable to two major factors: a breakthrough in sourcing modern services investment and a reduction in the number of jobs lost (from 1,277 in 2003 to 910 in 2004). These are notable achievements, particularly considering that it was clear that 2004 was going to be another difficult year. There is evidence of a possible slowdown in the pace of the shift in manufacturing activity from the Gaeltacht towards low cost countries, something that caused us much concern over the past three years. However, due to the drop in job approvals in 2004, it is proving a major challenge to maintain the creation of jobs on the ground in the current year.

Business Infrastructure

We are working hard to offset some of the competitive disadvantages associated with the geographical nature of many of the Gaeltacht areas. As part of the overall infrastructural improvements programme, much of which is dependent for delivery on local authorities or telecoms providers, Údarás na Gaeltachta has commenced implementing a business infrastructure capital programme, incorporating commercial/leisure and modern office facilities throughout the Gaeltacht. Considerable progress has been made in discussions with telecoms providers with regard to the provision of broadband infrastructure that will enable the Gaeltacht to compete with other locations.

New Sectors

Modern services are a growth sector for the future of Gaeltacht employment. An tÚdarás has been following a strategy of targeting service-based employers such as the attraction of non-trading business expansions to the Gaeltacht out of major centres of population, the development of a media cluster and customer-contact centres. We are pleased that this strategy started to show solid progress in 2004 with the establishment of two customer-contact centres by the Glasgow-based company Contact 4, one in Gaith Dobhair and one in An Daingean.

Ráiteas an Chathaoirleach Chairman's Statement

suntasach le feiceáil de thoradh na straitéise sin i 2004, tráth ar bhunaigh an chuideachta Contact 4, atá lonnaithe i nGlaschú, dhá ionad teagmhála do chustaiméirí i nGaoth Dobhair agus sa Daingean.

Páirc Ghnó Ghaoth Dobhair

Rinneadh dul chun cinn sásúil i 2004 maidir le hathbhunú Pháirc Ghnó Ghaoth Dobhair mar phríomhfhoinsé fostaíochta i nGaeltacht Thír Chonaill. Ón am ar fógraíodh an plean gníomhaíochta chun postanna a chruthú i nGaeltacht Thír Chonaill, i Nollaig 2002, tá ceann de phríomhspriocanna an phlean sáraithe – is é sin 200 post a chruthú in aghaidh na bliana. Chun tacú le hoibrithe a bhfuil taithí acu i dtionscal na déantúsaíochta, sholáthair Údarás na Gaeltachta réimse leathan de chúrsaí oiliúna agus oideachais thart ar cheantar Ghaoth Dobhair chun cuidiú leis na daoine sin a theacht ar na scileanna nua a theastaíonn le fostaíocht a fháil sna cineálacha gnó neamhdhéantúsaíochta ar a rabhtas ag díriú.

Acmhainní Teanga, Mara agus Acmhainní Nádúrtha Eile

Tá Údarás na Gaeltachta ag obair go gníomhach chun tairbhe a bhaint as na deiseanna fostaíochta atá in acmhainní mara agus in acmhainní nádúrtha eile, mar aon leis an eacnamaíocht shóisialta, na healaíona, gnóthaí teanga-bhunaithe, turasóireacht chultúrtha agus teanga, soláthar d'oideachas tríú leibhéal, i dteannta le gníomhaíochtaí fóillíochta agus caithimh aimsire. Tá dul chun cinn céimnithe á dhéanamh

maidir le soláthar ollscolaíochta trí Ghaeilge sa Gaeltacht. Tá aird ar leith á díriú againn ar na deiseanna cruthaithe fostaíochta a thiocfaidh as an réimse de sheirbhísí tacaíochta teanga a leanfaidh ó fheidhmiú Acht na dTeangacha Oifigiúla.

Pleanáil Fhisiciúil agus an Ghaeilge

Aithníonn an tÚdarás an gá atá le feabhas agus leathnú a chur ar an réimse tithíochta sa Gaeltacht ar mhaithe leis na pobail áitiúla. Tá inné orainn, áfach, go bhféadfadh impleachtaí diúltacha don Ghaeilge agus do na pobail i gcoitinne, a bheith ag scéimeanna móra tithíochta, árasán agus siopadóireachta atá ar scála nár facthas sa Gaeltacht roimhe seo. Tá an feiniméan nua seo ag cothú deacrachtaí do na pobail áitiúla de bharr an tionchair atá aige ar na gréasáin shóisialta a chothaíonn an Ghaeilge mar theanga pobail. Ní mór do na húdaráis áitiúla modheolaíocht a fhorbairt a bheidh cóir agus follasach chun na critéir agus na coinníollacha a bhaineann le tionchar na teanga a chur i bhfeidhm ar fhorbairtí móra den chineál sin. Tá dualgas reachtúil ar na húdaráis áitiúla tithíocht a chur ar fáil chun soláthar do na riachtanais atá léirithe go háitiúil. Nuair a bhítear ag iarraidh soláthar tithíochta a chruthú atá níos mó ná an t-éileamh áitiúil agus díreireach leis an bpobal dúchais de thoradh bhrú an mhargaidh, ní mór céimeanna a ghlacadh chun an oiread cosanta agus is féidir a thabhairt in aghaidh aon tionchar diúltach a bheadh ar an nGaeilge i measc phobail na Gaeltachta.

Beidh fáil i 2006 ar na torthaí ar shuirbhé

Gaoth Dobhair Business Park

The re-establishment of Gaoth Dobhair Business Park as the anchor of employment in the Donegal Gaeltacht took a significant stride forward in 2004. Since we announced the major job-creation action plan in December 2002 for the Donegal Gaeltacht, one of the main targets of the plan - the creation of 200 jobs per year - has been surpassed. To assist workers with manufacturing industry experience, Údarás na Gaeltachta established a wide range of training and educational courses in the vicinity of Gaoth Dobhair Business Park to help them acquire the new skills required for employment in the non-manufacturing types of business we have targeted,

Language, Marine and Other Natural Resources

An tÚdarás is actively working to exploit the employment potential of marine and other natural resources, as well as the social economy, the arts, language-based businesses, cultural and linguistic tourism, third level education provision, as well as leisure and recreation activities. The provision of third-level education in Irish in the Gaeltacht is making steady progress. We are paying particular attention to the job-creation opportunities arising from the range of language support services that will flow from the implementation of the Official Languages Act.

Physical Planning and Language

An tÚdarás recognises the need to improve and expand the housing stock in the Gaeltacht for the

benefit of local communities. We are concerned, however, that there are potentially negative implications for the Irish language and for Gaeltacht communities in general arising from multi-unit housing, apartment and retail schemes on a scale that has not been experienced before in Gaeltacht areas. This new phenomenon is causing difficulties for local communities because of its impact on the local social networks, as in Irish-speaking communities it is these very networks that sustain the language in its everyday use. A methodology that is fair and transparent needs to be developed by local authorities for the application of language impact criteria and conditions for large-scale developments such as these. Local authorities have a statutory obligation for the provision of housing to meet demonstrated local needs. However, where there is a market-driven momentum to create a supply of accommodation that exceeds local demands and is disproportionate to the existing population base, proactive steps need to be taken to curtail and, if deemed necessary, prohibit such developments in order to mitigate, as far as possible, any negative impact on the language of Irish-speaking communities.

The results of a major linguistic survey commissioned by the Department of Community, Rural and Gaeltacht Affairs will become available in 2006. This will have significant implications for the determination of future Gaeltacht language policy, including the implementation of the language and culture provisions of the Planning and Development

cuimsitheach teanga sa Ghaeltacht a choimisiúnaigh an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta. Beidh impleachtaí suntasacha acu sin ar an leagan amach a bheidh ar aon pholasaí don Ghaeilge sa Ghaeltacht amach anseo, ar a n-áirítear feidhmiú na bhforálacha teanga agus cultúir atá san Acht um Phleanáil agus Fhorbairt 2000. Ní mór do na polasaithe sin a bheith ina sciath cosanta in aghaidh an ídithe atáthar a dhéanamh go leanúnach ar stádas agus ar úsáid na Gaeilge laistigh den Ghaeltacht.

Ullmhú don Todhchaí

Aithnítear go bhfuil gá sna blianta seo romhainn le cur chuige níos comhtháite d'fhorbairt na Gaeltachta agus sa chomhthéacs sin fáiltímid roimh an athbhreithniú atá á dhéanamh ag an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta ar chumhachtaí agus ar fheidhmeanna Údarás na Gaeltachta. Táimid ag súil go gcuirfear leasú reachtaíochta chun cinn go luath amach anseo lena chinntiú go mbeidh fáil ag Údarás na Gaeltachta ar an réimse leathan cumhachtaí agus feidhmeanna reachtúla a theastaíonn uaidh chun tabhairt faoi dhúshláin na mblianta seo romhainn.

Le dhá bhliain anuas, tá polasaí i bhfeidhm ag an Údarás faoina bhfuil sócmhainní áirithe á ndíol agus an t-airgead a fhaightear astu á infheistiú in athuair. Bhí tionchar ar an bpolasaí seo ag an athrú a tharla do struchtúr ár bhfoinsí maoinithe le cúpla bliain anuas agus tá maolú á dhéanamh dá réir, sa ghearrthréimhse, ag an ioncam ó dhíolachán sócmhainní ar thionchar an athraithe sin. De thoradh

sócmhainní áirithe a bheith á ndíol beidh tionchar áirithe diúltach ar an ioncam cíosa ó thionóntaí amach anseo agus caithfear é sin a chur san áireamh nuair a bheidh soláthar á chur ar fáil don eagraíocht ón Státchiste sna blianta atá romhainn.

Buíochas

Is mian linn ár mbuíochas a chur in iúl do na heagraíochtaí ar fad a mbímid ag obair go dlúth leo: grúpaí pobail, gníomhaireachtaí agus ranna eile Stáit, na húdaráis áitiúla, forais tríú leibhéal agus grúpaí teanga. Aithnímid an caidreamh luachmhar atá forbartha againn leis na heagraíochtaí sin agus le cinn nach iad, ag an leibhéal Eorpach agus idirnáisiúnta, agus tá súil againn go leanfar lena gcomhoibriú sna blianta atá amach romhainn.

Ba mhaith liom an deis seo a thapú freisin chun buíochas a ghlacadh le comhaltaí an bhoird as a ndiongbháilteacht agus a ndúthracht d'Údarás na Gaeltachta le cúig bliana anuas.

Agus tá buíochas ar leith ag dul do Ruán Ó Bric as a shaothar sárluachmhar le linn a bhlianta fada seirbhíse mar Phríomhfheidhmeannach.



Liam Ó Cuinneagáin, Cathaoirleach
8 Meitheamh 2005

Act 2000. These new policies must create a buttress against the ongoing erosion of the status and use of Irish within the Gaeltacht.

Preparing for the Future

It is recognised that a more integrated approach to the development of the Gaeltacht is required in the coming years and in that context we welcome the review of the powers and functions of Údarás na Gaeltachta that is being conducted by the Department of Community, Rural and Gaeltacht Affairs. We hope that amending legislation will be brought forward in the near future to ensure that Údarás na Gaeltachta has the broad spectrum of statutory powers and functions it needs to meet the challenges of the years ahead.

For the past two years An tÚdarás has been implementing a policy of selective asset sales and reinvesting the funds generated. This has been influenced by the change in the structure of our funding sources, and income from asset sales is alleviating the impact of this change in the short term. The sale of certain assets will result in some negative impact on future rental income from properties and this will need to be factored into future Exchequer provision for the organisation.

Acknowledgements

We would like to express our thanks to the various organisations with which we work closely: community groups, other State agencies and departments, local authorities, third-level institutions and language organisations. We acknowledge the valuable relationships we have built up with these organisations, and with others on a European and international level, and look forward to enjoying their co-operation in the years ahead.

I would also like to take this opportunity to thank the members of the board for their dedication and commitment to Údarás na Gaeltachta over the last five years.

A special thanks to Ruán Ó Bric whose contribution over his many years of service as chief executive has been invaluable.



Liam Ó Cuinneagáin, Cathaoirleach
8 Meitheamh 2005



EACNAMAÍOCHT
ECONOMY



An Plean Forbartha Náisiúnta

Clúdaíonn An Plean Forbartha Náisiúnta an tréimhse 2000 – 2006 agus déanann sé maoiniú ar na Deontais Chaipitil, ar Oiliúint agus ar chaiteachas Talún agus Foirgneamh an Údaráis.

Oibríonn an tÚdarás trí mhiosúir éagsúla faoin bplean: Cúnamh do Thionsclaíocht, d'Oiliúint, agus do Thalamh agus Foirgnimh.

Tá cómhaoiniú á dhéanamh ag cistí Eorpacha ar chuid de na cláir náisiúnta atá á reachtáil ag an Údarás d'fhiontair Ghaeltachta thar cheann na n-údarás bainistíochta, ar nós an clár Miosúr II RTI (taighde iomaíoch) agus an clár FIG (próiseáil ar bhia mara agus uiscshaothrú).

Sí an sprioc atá ag an bPlean Forbartha Náisiúnta ná 5,600 post nua a chruthú sa Ghaeltacht thar na seacht mbliana go dtí 2006, sin 800 post ar meán in aghaidh na bliana. I 2004 sáraíodh an figiúr sin agus cruthaíodh 1,071 post nua san iomlán.

Forbairt Thionsclaíoch

Tháinig méadú ar líon na bpostanna nua a cruthaíodh i gcuideachtaí a fuair cúnamh ón Údarás, ó 1,052 i 2003 go dtí 1,071 i 2004. Tháinig laghdú eile ar líon na bpostanna a cailleadh ó 1,277 in 2003 go 910 i 2004. Bhí 7,507 duine fostaithe go lánaimseartha ag deireadh na bliana. D'ardaigh an líon postanna páirtaimseartha agus séasúrtha go dtí 4,470 (ó 4,220 i 2003).

Baineadh amach an méid sin in ainneoin na n-

easpaí leanúnacha infreastuchtúir agus infheistíocht tionsclaíochta a bheith ag aistriú chuig tíortha ina bhfuil costais ísle, rud atá ina ábhar inní dúinn mar gheall ar an oiread de sin a bhí ag tarlú go dtí seo,

Tháinig méadú ar an bhfostaíocht i bhformhór na n-earnálacha agus is cúis dóchais a fheiceáil go bhfuil earnálacha ar nós bia agus seirbhísí nua-aimseartha ag leanacht ar aghaidh mar phríomhfhoinsí na fostaíochta sin.

Tá plean ar leith cruthaithe fostaíochta á chur i bhfeidhm againn i nGaeltacht Dhún na nGall, agus cuid bhunúsach de sin is ea athstruchtúrú agus athbhunú Pháirc Ghnó Gaoth Dobhair. Sí an aidhm atá ann ná 400 post a chruthú ansin faoi dheireadh 2005 agus d'éirigh linn an sprioc seo a shárú roimh dheireadh 2004 le níos mó ná 439 post nua cruthaithe. In 2004 amháin, cruthaíodh níos mó ná 250 post nua i nGaoth Dobhair i réimsí earnálacha, ó sheirbhísí nua-aimseartha go déantúsaíocht ghinearálta.

Postanna a Ceadáíodh

Tháinig laghdú beag ar líon na bpostanna a ceadáíodh i 2004, — 657 acu, i gcomparáid le 898 i 2003.

Maoiniú ar na Postanna a Ceadáíodh

Tá infheistíocht Stáit de €28.1m i gceist leis an 657 post atá faofa i dtionscadail agus i bhforbairtí nua.

Taighde & Forbairt

Cuireann an tÚdarás béim ar leith ar chaiteachas Taighde agus Forbartha agus é ag cabhrú le gnóthaí



National Development Plan

The National Development plan covering the period 2000-2006 finances the Capital Grants, Training and Land and Building expenditure of An tÚdarás.

An tÚdarás operates three measures under the plan: Assistance for Industry, Training and Land and Buildings.

Some national programmes administered by An tÚdarás for Gaeltacht enterprises on behalf of the managing authorities such as the Measure II RTI programme (competitive research) and the FIG programme (seafood processing and aquaculture) are co-financed by European funds.

The National Development Plan calls for the creation of 5,600 new jobs in the Gaeltacht over the seven years to 2006, an average of 800 jobs per year. In 2004 we exceeded this figure and created a total of 1,071 new jobs.

Industrial Development

The number of new jobs created in Údarás-assisted companies rose from 1,052 in 2003 to 1,071 in 2004. Job losses were again reduced from 1,277 in 2003 to 910 in 2004. Total full-time employment at year end was 7,507. The number of part-time and seasonal jobs rose to 4,470 (from 4,220 in 2003).

This performance was achieved against a background of ongoing infrastructural deficiencies coupled with a shift in manufacturing activity towards low cost countries, the pace of which has caused us

much concern.

Most of the sectors experienced increases in employment and it is heartening to see sectors such as food and modern services continuing to be the main contributors to increases in job growth.

We are actively implementing a major job-creation plan for the Donegal Gaeltacht, a core part of which is the restructuring and re-establishment of the Gaoth Dobhair Business Park. This plan has a target of 400 jobs to be created by the end of 2005 and since its inception at the beginning of 2003 it has already exceeded this target and has resulted in the creation of 439 new jobs. In 2004 alone, more than 250 new jobs have been created in Gaoth Dobhair in a range of sectors from modern services to general manufacturing.

Job Approvals

The number of job approvals in 2004 were slightly down at 657, compared to 898 in 2003.

Funding of Projects approved

The 657 jobs approved in new projects and expansions involve an overall State investment of €28.1m.

Research & Development

An tÚdarás places special emphasis on Research and Development expenditure as it assists companies to develop their competitiveness, a very important factor in our open economy. Total expenditure on Research

chun forbairt a dhéanamh ar a gcumas iomaíochta, rud atá an-tábhachtach san eacnamaíocht oscailte atá againn. Bhí caiteachas iomlán de €3.2m ar dheontais do Thaighde agus Forbairt i 2004. Cuireann an tÚdarás an clár náisiúnta Miosúr II RTI i bhfeidhm sa Ghaeltacht thar ceann Fhiontraíocht Éireann.

Costas in aghaidh an Phoist

Bhí costas deontais de €15,727 in aghaidh an phoist i gceist an bhliain seo caite agus bhí meánchostas de €14,815 in aghaidh an phoist i gceist thar na cúig bliana seo caite. Chomh maith le deontais chaipitil, léiríonn an costas in aghaidh an phoist an caiteachas deontais ar oiliúint, fostaíocht, taighde agus forbairt cé is moite de Mhiosúr II/RTI. Tá an costas in aghaidh an phoist i gcliant-chuideachtaí an Údaráis ag teacht leis an meán náisiúnta d'fhiontair bheaga agus mheánmhéid.

Punann Maoine

Léiríonn éagsúlacht na punainne maoine an ról leathan atá ag Údarás na Gaeltachta mar ghníomhaireacht forbartha réigiúnach. Ní hé amháin go bhfuil sealúchas substaintiúil sa phunann maoine d'eastáit thionsclaíochta, de mhonarchana agus d'oifigí, tá trí aerstráice ann freisin mar aon le seirbhísí coimhdeacha, agus réimse maoine a coimisiúnaíodh go speisialta.

Faoi dheireadh 2004, bhí 251,195 méadar cearnach spáis ag an Údarás, a raibh 39,454 méadar cearnach díobh sin folamh. Bhí roinnt monarchana móra á n-athchóiriú chun iad a chur in oiriúint do

riachtanas na gcuideachtaí nua a bheidh mar chliaint iontu. Bhí 13,978 méadar cearnach i ndroch-chaoi rud a fhágann go bhfuil 10% den spás ar fáil do thionscadail nua.

Tá clár díolacháin maoine idir lámha faoi láthair agus tá an t-ioncam á hathinfheistiú i bhfiontair eile. Suas go dtí deireadh 2004 bhí luach €7.1m den phunann maoine díolta agus idirbheartaíocht ar siúl faoi €12m eile. Leanfar den chlár seo go dtí 2006.

Éileamh ar spás

Chun freastal ar an athrú éilimh sa mhargadh, tá níos mó béime á chur ag an Údarás ar sholáthar spáis oifige atá ar chaighdeán maith. Bhí éileamh láidir ar aonaid den chineál seo cé gur tháinig laghdú ar an éileamh ar ghnáthaonaid thionsclaíocha i rith 2004, mar gheall ar an lagtrá ginearálta i dtionscal na déantúsaíochta.

Aerstráicí

Is le hÚdarás na Gaeltachta na haerstráicí ar thrí oileán Árann agus is é a dhéanann cothabháil orthu – trí chonarthaí cothabhála leis na comharchumainn ar Inis Oírr agus Inis Meáin agus le conraitheoir príobháideach ar Inis Mór. Le linn na bliana 2004 cuireadh dromchla nua ar na trí aerstráice agus rinneadh infheistiú i dtrealamh nua cúltaca dóiteán. Cuireadh cúrsaí oiliúna slándála ar fáil don fhoireann seirbhísí ag na trí aerstráice mar gheall ar rialacháin níos déine slándála agus sábháilteachta a bheith á gcur i bhfeidhm.

and Development grants in 2004 amounted to €3.2m. An tÚdarás administers the national Measure II RTI programme in the Gaeltacht on behalf of Enterprise Ireland.

Cost per Job

The grant cost per job last year was €15,727 and the average cost per job over the past five years was €14,815. In addition to capital grants, the cost per job reflects expenditure on training, employment, research and development grants excluding Measure II/RTI. Cost per job in Údarás-assisted companies is generally in line with the national average for small to medium-sized industries.

Property Portfolio

The diversity of the property portfolio reflects Údarás na Gaeltachta's diverse role as a regional development agency. The portfolio includes not only a substantial holding of industrial estates, factories and office premises but also three airstrips with ancillary services and a range of specifically commissioned properties.

At the end of 2004, an tÚdarás had 251,195 square metres of space, of which 39,454 square metres were unoccupied. A number of large factories were undergoing refurbishment to adapt them to the needs of new client companies). 13,978 square metres are in poor condition, leaving 10% of space available for new projects.

We are currently in the process of selling some of

our property portfolio and reinvesting the income in other ventures. At year end €7.1 m of the property portfolio had been sold and a further €12 m was under negotiation. We will be continuing with this property sales programme until 2006.

Demand for space

In response to the changing demand in the market An tÚdarás has placed an increasing emphasis on the provision of good quality office space. Demand for units of this type has been strong whereas demand for conventional industrial units has declined, due to the general downturn in manufacturing industry.

Airstrips

An tÚdarás owns and funds the maintenance of airstrips on the three Aran Islands. Maintenance on Inis Oírr and Inis Meáin is carried out by the island co-operatives and on Inis Mór by a private contractor. During 2004 all three airstrips were resurfaced and we also invested in standby fire equipment for all three airstrips. Security training was provided to staff at the three airstrips as a result of the implementation of more stringent security and safety regulations.

Energy Efficiency

In preparation for the deregulation of the market for the purchase of electricity, which came into effect in 2004, the Internal Energy Committee undertook a comprehensive study of the use of electricity within the organisation. Because of the substantial use of

Éifeachtúlacht Fhuinnimh

Mar réiteach do dhírialú an mhargaidh do cheannachán leictreachais a tháinig i bhfeidhm le linn 2004 thug an Coiste Inmheánach Fuinnimh agus an Rannóg Innealtóireachta, Maoine agus Pleanála faoi staidéar cuimsitheach ar úsáid leictreachais san eagraíocht. De bhrí go bhfuil caiteachas suntasach ag an Údarás ar leictreachas ar na heastáit, i monarchana folamha agus in oifigí na heagraíochta ar fud na Gaeltachta bhí deis ann leas a bhaint as an oscailt seo sa mhargadh. D'athraigh an tÚdarás go

ceannach leictreachais as foinsí inathnuaite do na hionaid sin ar bhonn trialach.

Tionscnaimh Fhorbartha Áitiúla

Tá an fhostaíocht pháirtaimseartha agus shéasúrtha ina cuid thábhachtach den réiteach atá ag Údarás na Gaeltachta ar riachtanais ioncaim na bpobal áitiúil agus bíonn tionchar mór aige sin ar a lán de na pobail sin ina bhfuil an Ghaeilge láidir mar theanga pobail.

Chomh maith le fostaíocht pháirtaimseartha agus shéasúrtha tá cabhair mhór tugtha ag na Scéimeanna Fostaíochta Pobail (arna riaradh ag an Údarás i gcomhar le FÁS agus na pobail áitiúla) chun feabhas a chur ar shaol an phobail agus misneach a thabhairt don mheánmna áitiúil nuair a bhí cúinsí eacnamaíochta go holc. An bhliain seo caite fuair suas le 400 duine fostaíocht as 22 scéim agus b'fhiú €4m iad d'eacnamaíocht na Gaeltachta.

Thug an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta isteach scéim nua ar a ghlaotar An Scéim Shóisialta Tuaithe i 2004. Tá an scéim seo á riaradh ag an Údarás i gcomhar le Meitheal Forbartha na Gaeltachta/LEADER agus á cur i bhfeidhm ag eagrais phobail áitiúla. Faoi dheireadh na bliana bhí 15 scéim tosaithe sa Ghaeltacht agus 230 duine fostaithe orthu.

electricity by An tÚdarás on estates, in empty factories and in the organisation's offices throughout the Gaeltacht there was an opportunity to benefit from this opening up of the market and the organisation commenced purchasing electricity from renewable sources on a pilot basis.

Local Development Initiatives

Part-time and seasonal employment has played a significant part in Údarás na Gaeltachta's response to the income needs of local communities and makes a particularly important impact in many of those communities where the Irish language is strongest as a community language.

In addition to part-time and seasonal employment in client projects, Community Employment Programmes (administered by An tÚdarás in co-operation with FÁS and local communities) have made a huge contribution in improving the fabric of community life and maintaining local morale. Last year 22 schemes employed almost 400 people and had a value of €4m to the Gaeltacht economy.

A new scheme entitled The Rural Social Scheme was introduced by the Department of Rural, Community and Gaeltacht Affairs during 2004. This scheme is being administered by An tÚdarás in conjunction with Meitheal Forbartha na Gaeltachta/LEADER and implemented by local community groups. By year end there were 15 schemes in operation in the Gaeltacht employing 230 people.



ACMHAINNÍ DAONNA
HUMAN RESOURCES

Oideachas agus Oiliúint

Tá forás agus forbairt déanta ar ghníomhaíochtaí na heagraíochta i dtaca le hoideachas agus le hoiliúint thar na blianta. Tá athrú tagtha ar fhócas na Rannóige Oiliúna agus



Oideachais, ó oiliúint laistigh de chuideachtaí go dtí deiseanna oiliúna agus oideachais a chur ar fáil don phobal. Tá deiseanna curtha ar fáil do réimse leathan daoine aonarach agus grúpaí chun feabhas a chur ar a scileanna nó breis cáilíochtaí creidiúnaithe a bhaint amach. Tá an tÚdarás ag cur maoiniú tacaíochta ar fáil le haghaidh cúrsaí creidiúnaithe dioplóma tríú leibhéal agus breathnaítear orthu sin mar bhunchloch do

sholáthar oideachais Ollscoile trí Ghaeilge sa Ghaeltacht – tá sé seo á dhéanamh ach go háirithe le hAcadamh na hOllscolaíochta Gaeilge, Ollscoil na hÉireann, Gaillimh. Tugadh tacaíocht freisin do chúrsaí

tríú leibhéal trí Ghaeilge de chuid Institiúid Teicneolaíochta Leitir Ceanainn agus Institiúid Teicneolaíochta na Gaillimhe-Maigh Eo.

Clár Foghlama Fadsaoil

Cuireann an Clár Foghlama Fadsaoil cabhair airgeadais ar fáil do dhaoine atá ag iarraidh freastal ar chúrsaí creidiúnaithe acadúla chun a leibhéal scileanna a fheabhsú agus breis cáilíochtaí a bhaint amach chun feabhas a chur ar a ndeiseanna fostaíochta. Tá an t-éileamh ar an gclár seo ag méadú i gcónaí - le linn 2004 chríochnaigh 117 duine a gcúrsaí le cáilíochtaí breise a bhaint amach agus bhí 225 eile i mbun na hoibre sin faoi dheireadh 2004.

Scéim na bPrintíseach

Eagraíodh dhá chomórtas do Scoláireachtaí Printíseachta i 2004. Bronnadh 81 scoláireacht phrintíseachta san iomlán i gceirdeanna éagsúla, ar nós siúinéireacht, pluiméireacht, pláistéireacht agus leictreachas. Faoi dheireadh na bliana bhí iomlán de 282 printíseach, an líon is mó riamh ag staideanna éagsúla dá gcuid oiliúna faoin gclár náisiúnta printíseachta, ar scoláireachtaí a bhí maoinithe ag an Údarás.

Scéim do Bhainisteoirí Cúnta Comharchumann

Chun cuidiú le comharchumainn sna pobail Ghaeltachta tá maoiniú ar fáil chun bainisteoirí faoi oiliúint a cheapadh i gcomharchumainn Ghaeltachta faoin scéim tacaíochta bainistíochta. Meastar go

Education and Training

The education and training activities of the organisation have evolved and developed over the years. The focus of the Training and Education Division has shifted from in-company training to creating access to training and education opportunities at community level. A wide spectrum of individuals and groups are being facilitated to access opportunities to improve their skills or achieve further accredited qualifications. An tÚdarás is providing support-funding for accredited third-level diploma courses which are viewed as the foundation stone of university education provision through Irish in the Gaeltacht. This is being done primarily in conjunction with Acadamh na hOllscolaíochta Gaeilge, National University of Ireland, Galway. Third-level courses through Irish delivered by the Letterkenny Institute of Technology and the Galway-Mayo Institute of Technology have also been supported.

Lifelong Learning Programme

The Lifelong Learning Programme provides financial assistance to people wishing to attend accredited courses in order to upgrade their skill-levels and achieve further qualifications to enhance their employment opportunities in the Gaeltacht. This programme is increasing in popularity and 117 completed their courses in 2004 with a further 225 studying for qualifications at year end.

Apprentice Scheme

Two competitions were organised for Apprentice Scholarships in 2004. A total of 81 apprentice scholarships were awarded in various trades, including carpentry, plumbing, plastering and electrics. There were a total of 282 apprentices at various stages of their training on Údarás-funded scholarships under the national apprenticeship programme at year end, the highest number ever.

Scheme for Assistant Managers of Co-Operatives

To assist Gaeltacht community co-operatives in identifying and training suitable management personnel, an area which has proven particularly difficult in the past, funding is provided for the appointment of assistant managers. Nine assistant managers were being funded by this scheme at year end.

Schools

A wide range of supports was provided to postprimary schools including careers guidance, mock interviews, basic computer courses and video skills. The 4-day video skills workshop, which enables pupils to script, act, produce and record their own videos, is particularly popular and in excess of 400 pupils from 20 schools participated during the 2003/2004 school year.

Assistance is also provided to schools to enable pupils to attain the ECDL before leaving postprimary school and 165 pupils achieved this in the 2003/2004 school year.

gcuideoidh sé seo leis na comharchumainn teacht ar dhaoine oiriúnacha lena n-oiliúint mar chomharbaí ar bhainisteoirí, réimse a bhí iontach deacair a réiteach san am atá caite. Bhí naonúr bainisteoirí cúnta maoinithe faoin scéim seo ag deireadh na bliana.

Scoileanna

Cuirtear réimse leathan tacaíochta ar fáil do scoileanna iarbhunioeachais, ar a n-áirítear gairmthreoir, bréag-agallaimh, bunchúrsaí ríomhaireachta agus scoileanna físe. Bhí tóir ar leith ar cheardlann 4-lá i scoileanna físe a thug deis do na daltaí fístípeanna dá gcuid féin a scrípeáil, a láithriú, a léiriú agus a thaifead, agus ghlac os cionn 400 dalta as 20 scoil páirt ann sa scoilbhliain 2003/2004. Tugtar cúnamh do scoileanna freisin le gur féidir leis na daltaí an ECDL a bhaint amach sula bhfágann siad an scoil iarbhunioeachais. Bhain 165 dalta sin amach sa scoilbhliain chéanna.

Soláthar Ardoideachais agus Cúrsa Forbartha Scileanna

Tugadh cabhair airgeadais i 2004 do líon áirithe cúrsaí creidiúnaithe dioplóma agus teastais chun deis a thabhairt do scoláirí sa Ghaeltacht cáilíochtaí níos fearr a bhaint amach nó scileanna nua a fhorbairt.

Áirítear orthusan:

- Cúrsa lánaimseartha do Theicneoirí Ríomhaireachta a chuir Institiúid Teicneolaíochta Leitir Ceanainn ar fáil i bPáirc Ghnó Gaoth Dobhair. Cúrsa 18-mí é seo a bhfuil creidiúnú HETAC le fáil as.

- Cúrsa Ard-Dioplóma Iarchéime sa Ghaeilge Fheidhmeach agus san Aistriúchán i gCarna, Co. na Gaillimhe. Is iad Europus Teo., cuideachta ghairmiúil aistriúcháin, a reáchtáil an cúrsa seo agus tá sé aitheanta ag HETAC i gcomhar le hInstitiúid Teicneolaíochta na Gaillimhe - Maigh Eo.
- Cúrsa Ard-Dioplóma Iarchéime i dTeicneolaíocht an Eolais a reáchtáil Acadamh na hOllscolaíochta Gaeilge i gCarna.
- Dhá chúrsa dioplóma a reáchtáil Acadamh na hOllscolaíochta Gaeilge i nGaoth Dobhair – Dioplóma i Scileanna Teilifíse agus Dioplóma sa Ríomhaireacht Fheidhmeach.
- Cúrsa i Scileanna Raidió a reáchtáil Acadamh na hOllscolaíochta Gaeilge ar an gCeathrú Rua.
- Cúrsa i Ríomhaireacht don Riarachán Gnó a reáchtáil Acadamh na hOllscolaíochta Gaeilge i gCarna.

Tá na tionscnaimh sin ar fad ag tabhairt deis rochtana do mhuintir na Gaeltachta ar cháilíochtaí creidiúnaithe tríú leibhéal agus ar dheiseanna lena scileanna a fheabhsú chomh maith le bheith ag tacú leis an bhforbairt ar ábhar ardoideachais trí Ghaeilge sa Ghaeltacht.

Higher Education Provision and Skills Development Course

Financial assistance was granted in 2004 to a number of accredited diploma and certificate courses to enable students in the Gaeltacht to achieve higher qualifications or develop new skills.

Included amongst these are:

- A full-time Computer Technicians course provided by Letterkenny Institute of Technology at Páirc Ghnó Gaoth Dobhair, Co. Donegal. This is an 18-month course with HETAC accreditation.
- A HETAC Higher Diploma course in Applied Irish and Translation in Carna, Co. Galway. This course was delivered by Europus, a professional translation company and is approved by Galway-Mayo Institute of Technology.
- A Higher Diploma in Information Technology course in Carna, Co. Galway delivered by Acadamh na hOllscolaíochta Gaeilge, National University of Ireland, Galway.
- Two diploma level courses provided by Acadamh na hOllscolaíochta Gaeilge, National University of Ireland, Galway in Gaoth Dobhair, Co. Donegal - a Diploma in Television Skills and a Diploma in Applied Computing.
- A course in Radio Skills provided by Acadamh na hOllscolaíochta Gaeilge, National University of

Ireland, Galway, in An Cheathrú Rua, Co. Galway

- A course in Computing for Business Administration in Carna, provided by Acadamh na hOllscolaíochta Gaeilge, National University of Ireland, Galway.

All these initiatives are providing access to accredited third level qualifications and upskilling opportunities to Gaeltacht people and are also contributing to the development of Irish language medium higher education in the Gaeltacht.







UISC SHAOTHRÚ
AQUACULTURE

Nuair a chuirtear san áireamh an leagan amach tíreolaíochta atá ar an nGaeltacht, is léir go bhfuil an t-uiscshaothrú agus próiseáil éisc fós i measc na n-earnálacha is straitéisí don fhorbairt áitiúil. Tá obair leanúnach ar siúl ag an Údarás le gnéithe éagsúla a bhaineann le huisce-shaothrú agus próiseáil éisc a fhorbairt agus a chur chun cinn.

Bunaíodh córas Maoiniú Mara Teo. le linn 2004 chun feabhas a chur ar chaighdeán na mbradán feirme a chuirtear ar an margadh agus an praghas is fearr a fháil do na soláthróirí. Déanann Maoiniú Mara Teo. conradh leis na feirmeoirí bradán le feirmeoireacht a dhéanamh ar an mbradán agus cuireann Maoiniú Mara Teo. an maoiniú ar fáil le cur ar a gcumas an obair a dhéanamh.

I gcomhar le hInstitiúid Mháirtín Uí Riain, Ollscoil

na hÉireann, Gaillimh agus le tacaíocht ó Fhoras na Mara, tugadh faoi thosc a ghorradh le linn 2004. Cuireadh 6,500 trosc óg san fharraige le linn 2004 agus tá sé i gceist 50,000 eile a chur chun farraige faoi dheireadh 2005. Tá comhlacht nua, Trosc Teo. á bhunú chun an obair seo a láimhseáil. Bunaíodh togra nua in Oileán Chléire chun abalone a tháirgeadh ag baint úsáide as teicneolaíocht nua-aimseartha ón Afraic Theas.

I rith na bliana cuireadh togra nua ar bun chun táirgí feamainne a tháirgeadh i gCill Charthaigh, Co. Dhún na nGall.

Cuireadh tús i 2004 le pleananna chun Ionad Fiontraíochta Mara a fhorbairt i gCarna i gcomhar le hInstitiúid Mháirtín Uí Riain, Ollscoil na hÉireann, Gaillimh.



Given the maritime geographical distribution of the Gaeltacht, aquaculture and fish processing continues to be one of the most important strategic sectors for local development. An tÚdarás is working continuously to develop and promote various aspects of aquaculture and fish processing.

Maoiniú Mara Teo. was founded during 2004 in order to improve the quality of farmed salmon available to the market and to get the best price for the producers. Maoiniú Mara Teo. has a contractual agreement with the producers to farm the salmon and provides the necessary funding to enable them to carry out the work.

In conjunction with the Martin Ryan Institute, National University of Ireland, Galway, and supported

by the Marine Institute, work commenced on hatching cod. 6,500 juvenile cod were put to sea in 2004 and it is intended to put a further 50,000 juveniles to sea by the end of 2005. A new company called Trosc Teo. has been established for this purpose.

A new project for the production of abalone using modern technology from South Africa was set up on Oileán Chléire, Co. Cork.

During the year a new project based on the production of seaweed products was set up in Cill Charthaigh, Co. Donegal.

Planning commenced for a new Marine Enterprise Centre in Carna, Co. Galway in conjunction with the Martin Ryan Institute, National University of Ireland, Galway.



TURASÓIREACHT
TOURISM





Gaelsaoire

Is é an cur chuige straitéiseach atá ag Údarás na Gaeltachta i dtaca le forbairt na turasóireachta sa Ghaeltacht ná tionscnaimh mhargaíochta agus fhorbartha a chur chun cinn, go háirithe sna réimsí a bhaineann le gníomhaíochtaí turasóireachta cultúrtha.

Tá acmhainní airgeadais agus foireann curtha ar fáil don obair sin trí fhochuideachta, Imeachtaí Gaelsaoire Teo., a oibríonn faoin ainm trádála Gaelsaoire. Seo iad na príomhaidhmeanna atá ag Gaelsaoire:

- Margaíocht a dhéanamh ar thurasóireacht chultúrtha na Gaeltachta chun an Ghaeltacht a chur chun cinn mar ionad turasóireachta ann féin agus breis ioncaim a ghiniúint do sholáthróirí seirbhísí na Gaeltachta agus don phobal i gcoitinne.
- Tacú le forbairtí straitéiseacha táirgí agus seirbhísí agus le himeachtaí cultúrtha turasóireachta sa Ghaeltacht.

Cé gur tháinig méadú ar líon na gcuairteoirí go dtí an tír ina hiomláine, bhí bliain dheacair ag an tionscal sna ceantair imeallacha arís anuraidh – tá na ceantair Ghaeltachta san áireamh anseo agus dá réir sin beidh sé riachtanach díriú ar na deacrachtaí sin sa todhchaí.

Gaelsaoire

Údarás na Gaeltachta's strategic approach to tourism development in the Gaeltacht is to promote marketing and development initiatives, particularly in the areas of cultural tourism.

Financial resources and staff have been provided for this work through a subsidiary company, Imeachtaí Gaelsaoire Teo., which operates under the trade name of Gaelsaoire. The main aims of Gaelsaoire are:

- Marketing of the Gaeltacht cultural tourism product in order to promote the Gaeltacht as a tourist destination in its own right and generate more income for Gaeltacht service providers and the community in general.
- Support strategic product and services development and cultural tourism events in the Gaeltacht.

Although the number of visitors to the country in general increased, last year was another difficult one for the peripheral regions, including the Gaeltacht. It is imperative that the imbalance of tourist traffic distribution between the greater Dublin region and the rest of the country be addressed by the major western tourism stakeholders.

Poiblíocht, Foilseacháin agus Fógraíocht

D'fhoilsigh Gaelsaoire sraith de bhróisiúir i rith na bliana agus tá fáil anois ar réimse de litríocht ardchaighdeáin turasóireachta faoin nGaeltacht. Ina measc cuireadh bróisiúr úr Oileáin na Gaeltachta ar fáil agus tá sé beartaithe é seo a úsáid chun pacáistí saoire oileánda a chur ar an margadh an bhliain seo romhainn. Foilsíodh leabhrán ina raibh sonraí faoi 130 féile Gaeltachta agus dáileadh é ag aontaí trádála náisiúnta agus idirnáisiúnta. Eagraíodh feachtas cuimsitheach fógraíochta i rith 2004.

An Baile Beo

Reáchtáiltear an comórtas bliantúil seo i gcomhar leis na húdaráis áitiúla chun na pobail áitiúla a spreagadh le tuilleadh úsáide a bhaint as comharthaíocht Ghaeilge agus as tionscnaimh Ghaeilge. Ghlac 43 grúpa áitiúil, 19 comharchumann agus comhlachtaí pobalbhunaithe ina measc, ar fud na Gaeltachta páirt sa chomórtas i 2004. Bronnadh 30 duais sa chomórtas as duaischiste €45,000 atá urraithe ag na seacht gcinn d'údaráis áitiúla a bhfuil freagracht orthu as ceantair Ghaeltachta.

Publicity, Publications and Advertising

Gaelsaoire has produced a wide range of quality tourism promotional literature on the Gaeltacht. A new brochure for Gaeltacht Islands was published during 2004 and this will form the basis for the marketing of holiday packages to these islands in the coming year. A booklet detailing 130 Gaeltacht festivals was published and distributed at national and international trade fairs. An extensive advertising campaign was also mounted during 2004.

An Baile Beo

This is an annual competition run in conjunction with local authorities to encourage local communities to increase the usage of Irish-language signage and Irish language initiatives. A total of 43 local groups, including 19 community cooperatives and community-based companies throughout the Gaeltacht, took part in the competition in 2004. Prizes were awarded to 30 groups who participated in the competition from a prize fund of €45,000 which is sponsored by the seven local authorities which have responsibility for Gaeltacht areas.





CLOSAMHARC/NUATHEICNEOLAÍOCHT
AUDIO-VISUAL/NEW TECHNOLOGY

Closamharc

I 2004 chuir an earnáil chlosamhairc fostaíocht ar fáil do 220 fostaí lánaimsearta agus os cionn 300 fostaí páirtaimseartha nó séasúrach. I rith 2004 thacaigh Údarás na Gaeltachta le staidéar a rinne 'Screen Producers Ireland' ar an earnáil léirithe teilifíse neamhspleách sa Ghaeltacht. Sa staidéar seo léiríodh na dúshláin atá le sárú ag an earnáil ionas go gcinnteofar tionscal inmharthana sa todhchaí. Anuas air sin threisigh an tuairisc sin agus "Tuairisc an Ghrúpa Straitéise Fiontraíochta" an tábhacht atá le díolachán, margaíocht agus margaí idirnáisiúnta do bhrabúlacht chomhlachtaí closamhairc. Tacaíonn Údarás na Gaeltachta leis an gclár MEDIA chun a chinntiú go bhfuil saineolas ag léiritheoirí Gaeltachta ar dheiseanna maoinithe agus ar dheiseanna comhléiríocháin idirnáisiúnta. I 2004 d'éirigh leis an gcomhlacht Telegael duais Emmy a bhuachaint do shraith anamúlachta dar teideal "Tutenstein", sraith inar fheidhmigh an comhlacht mar chomhléiritheoirí.

Nuatheicneolaíocht

Tá sé mar aidhm ag Údarás na Gaeltachta le blianta beaga anuas tionscail theicneolaíocht-bhunaithe a mhealladh chuig na ceantair Ghaeltachta agus i rith 2004 tháinig toradh ar an straitéis seo le ceadú dhá thogra suntasacha, Teagmháil Cheilteach Teo. agus Teagmháil an Daingin Teo., inar cruthaíodh suas le 200 post i nGaoth Dobhair agus sa Daingean. Níl aon amhras ann ach gur chabhraigh feabhsúchán infreastruchtúir, a threoraigh Údarás na Gaeltachta, le tarraingteacht na Gaeltachta mar láthair fheiliúnach do

na tograí seo.

I 2004 ainmníodh dhá chliant-chomhlacht de chuid Údarás na Gaeltachta san earnáil nuatheicneolaíochta do Ghradaim Meán Digiteach O2. Chuir an earnáil seo fostaíocht ar fáil d'os cionn 400 fostaí lánaimseartha agus do 130 fostaí páirtaimseartha nó séasúrach sa bhliain 2004.

Bonneagar Teileachumarsáide a Fhorbairt

Cheadaigh an Roinn Cumarsáide, Mara agus Acmhainní Nádúrtha tús a chur le tionscadal chun cábla snáthoptach a chur isteach i bPáirc Ghnó Gaoth Dobhair i nDún na nGall. Bhí sé críochnaithe faoi dheireadh na bliana.

Tá dhá chlár eile a cheadaíodh faoin scéim CLÁR atá ag an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta ag dul ar aghaidh trí na céimeanna deartha. Is iad sin:

- Soláthar snáthoptach a chur chuig gach aonad ar Eastát Tionscail Bhéal an Mhuirthead, Co. Mhaigh Eo.
- Soláthar snáthoptach a chur chuig gach aonad ar Eastát Tionscail an Chlocháin Léith, Co. Dhún na nGall.

I bpáirtíocht le hEircom cuireadh seirbhísí leathanbhanda DSL agus IP Node ar fáil i gceantar Gaoth Dobhair. Cabhróidh sé seo le forbairt tograí teicneolaíochta sa cheantar. Faoi Scéim Ghrúpa Leathanbhanda na Roinne Cumarsáide, Mara agus Acmhainní Nádúrtha cheadaíodh scéimeanna chun seirbhísí leathanbhanda a chur ar fáil trí chórais

Audiovisual

In 2004 the audiovisual sector provided employment for over 220 fulltime and more than 300 part-time or seasonal employees. During 2004 Údarás na Gaeltachta part-financed a report commissioned by "Screen Producers Ireland" which explored the independent television production sector in the Gaeltacht. This study outlined the challenges that have to be overcome to ensure a sustainable industry in the future. Furthermore both this report and the Enterprise Strategy Group Report emphasised the importance of sales, marketing and international markets for the profitability of Irish companies in the future. Údarás na Gaeltachta supports the MEDIA programme to ensure that information, advice and expertise is available to Gaeltacht producers regarding financing and international co-production opportunities. Telegael Teo., based in An Spidéal, Co. Galway, was chosen for an Emmy award in 2004 for an animation series entitled 'Tutenstein', which they co-produced.

New Technology

In recent years Údarás na Gaeltachta set out to attract ICT projects to the Gaeltacht region and in 2004 this strategy paid dividends with the approval of two significant projects with up to 200 jobs in two separate locations. Little doubt exists that infrastructural improvements, spearheaded by An tÚdarás, have improved the attractiveness of the Gaeltacht as a suitable location for such enterprises. In 2004 two Gaeltacht client companies were

nominated for the O2 Digital Media Awards. This sector provided employment for over 400 fulltime employees and more than 130 part-time/seasonal employees at year end.

Development of Telecommunications Infrastructure

An energetic lobbying campaign for the provision or upgrading of telecommunications infrastructure was carried out in 2004. A project for the installation of fibre optic cables on Gaoth Dobhair Business Park in Donegal was approved for commencement by the Department of Communications, Marine and Natural Resources. This was completed at year end.

Two other projects approved under the CLÁR Programme of the Department of Community, Rural & Gaeltacht Affairs are being advanced through the design stages. These are:

- The provision of fibre optic to all units on the Béal an Mhuirthead, Co. Mayo. Industrial Estate.
- The provision of fibre optic to all units on the Clochán Liath, Co. Donegal, Industrial Estate.

Broadband DSL and IP Node services were provided in Gaoth Dobhair, Co. Donegal. This will assist the development of technology projects in the area.

Schemes for the provision of broadband services using satellite and radio were approved in Gaoth Dobhair, Co. Donegal and Corca Dhuibhne, Co. Kerry under the Department of Communications, Marine and Natural Resources Group Broadband Scheme. These schemes were supported by Údarás na Gaeltachta and

satailíte agus raidió i gceantair Ghaoth Dobhair agus Chorca Duibhne. Ceadáíodh na scéimeanna seo le tacaíocht ó Ghrúpaí Pobail sna ceantair sin, an Cumann Tráchtála i gcás Ghaoth Dobhair agus Comharchumann Forbartha Chorca Dhuibhne i gCorca Dhuibhne.

Seirbhísí e-Pobal

I rith na bliana cuireadh straitéis e-pobal i bhfeidhm. Rinneadh aighneacht mhaoinithe don straitéis seo faoi Chiste Phobal an Eolais. Beidh e-pobal ina chuid lárnach de mheicníocht na heagraíochta chun a chuid seirbhísí a chur ar fáil do phobal na Gaeltachta agus dá chliaint sna blianta atá le teacht.

G-COM TEORANTA

Buntáistí IT sa Ghaeltacht

Ó lár na n-ochtóidí, tá baint ghníomhach ag Gcom leis an fhorbairt ar raon leathan de thionscadail fhílóitacha bunaithe ar an teicneolaíocht sna ceantair Ghaeltachta, agus fuarthas tacaíocht agus cabhair ó Choimisiún na hEorpa faoi réimse de chláracha taighde agus forbartha.

Chun tacú leis an treoir atá ag an eagraíocht infheistíocht a mhealladh isteach, tá cuidiú tugtha ag Gcom chun bunchloch a chur faoin eolas teicneolaíochta sa phobal, rud atá riachtanach chun deiseanna nua fostaíochta a chur ar fáil don fhórsa saothair. Trí thionscadail fhílóitacha a chur i bhfeidhm tá an réigiún tugtha níos gaire do 'lár an aonaigh' trí sheirbhísí a chur ar fáil atá coitianta i bhformhór na gceantar uirbeach.

Tá sochar suntasach ag na tionscail reatha as na feabhsúcháin san infreastruchtúr a baineadh amach sa ghréasán teileachumarsáide de thoradh na dtionscadal trialach. Gnéithe tábhachtacha d'fhorbairt iomlán na gceantar Gaeltachta is ea pobal atá oile ar úsáid na teicneolaíochta agus gréasáin ardluais a bheith ar fáil.

Cúrsaí Oiliúna ECDL agus Scoileanna

Lean Gcom leis an gcomhordú ar sholáthar chúrsaí ECDL agus measúnuithe do dhaltáí idirbhliana iarbhunscoileanna ar fud na Gaeltachta i rith 2004. Rinneadh dul chun cinn suntasach i soláthar Chúrsaí Oiliúna agus Teistiúcháin ECDL thar ceann Údarás na Gaeltachta

- chláraigh 105 daltaí nua don mheasúnú ECDL i rith 2004. Fágann sé seo go bhfuil 960 daltaí idirbhliana meánscoile cláraithe ó thosaigh an scéim agus teastas ECDL bainte amach ag os cionn a leath acu.
- tá teastas ECDL bainte amach ag 77 d'fhoireann an Údaráis.

Tionscadail an AE

Leandh le cur i bhfeidhm tionscadail a bhí maoinithe ag an AE. Is iad seo leanas na tionscadail a rabhthas ag plé leo le linn 2004:

An Tionscadal EOLAS

Críochnaíodh an tionscadal EOLAS, a cuireadh ar fáil faoin gClár Gníomhaíochtaí Nuálacha. Bhí an clár seo á réachtáil ag Tionól Réigiúnach an Deiscirt agus an

the Chamber of Commerce in Gaoth Dobhair and by Comharchumann Forbartha Corca Dhuibhne in Corca Dhuibhne.

e-Community Services

During the course of the year the e-community strategy was implemented. A submission for funding was made under the Information Society Fund. E-community is expected to form a core part of the organisation's mechanisms for delivering its services to the Gaeltacht community and to clients in the coming years.

G-COM TEORANTA

IT Benefits in the Gaeltacht

Since the mid 1980's Gcom has been actively involved in the development of a wide range of pilot technology supported projects in the Gaeltacht areas with support and assistance from the European Commission under a number of the Research & Development Programmes.

To support the organisation's brief of attracting inward investment, Gcom has helped to create the foundation for a technology-aware community that is necessary to provide new employment opportunities for the working population. To improve overall community life Gcom has looked at a broad range of developments and activities that have gone some way towards removing the sense of isolation in Gaeltacht communities. The implementation of the pilot projects has brought the region closer to the 'centre' by facilitating the provision of services that are taken for

granted in most urban centres.

The infrastructural improvements that have been achieved in the telecommunications network as a result of pilot projects have been of significant benefit to existing industries. A community skilled in the use of technology and the availability of high-speed networks are important to the overall development of the Gaeltacht regions.

ECDL and Schools Training Courses

Gcom continued to co-ordinate the provision of ECDL courses and assessments to Transition Year Secondary School students throughout the Gaeltacht. Significant progress was made in the provision of ECDL Training Courses and Certification during 2004 on behalf of Údarás na Gaeltachta:

- 105 new transition year students registered for ECDL assessments during 2004. This brings the total number registered to date to 960, over half of whom have been awarded the ECDL.
- To date a total of 77 Údarás staff members have been awarded ECDL certificates.

EU Projects

The implementation of EU funded projects continued successfully. The following projects were in hand during 2004:

EOLAS Project

The Eolas project under the Innovative Actions Programme was completed during 2004. This

Oirthir thar cheann DG Regio. Is éard a bhí i gceist sa tionscadal ná measúnú agus feidhmiú ar phleanáil ICT agus Oideachais do FBMan na i gceantair Ghaeltachta Chorcaí, Chiarraí agus Phort Láirge. Údarás na Gaeltachta a rinne comhordú ar an tionscadal i gcomhar le Gcom, An Díseart, Westbic agus Coláiste na hOllscoile, Corcaigh.

An Tionscadal Educ.A

Críochnaíodh an tionscadal Educ.A, a cuireadh ar fáil faoin gClár Leonardo. Rinne an tionscadal seo athbhreithniú ar na straitéisí a bhaineann leis an Oideachas Aosach san Aontas Eorpach agus moltaí do mhúnla caighdeánach mar aidhm leis. Bhí an tionscadal á chomhordú ag cuideachta san Iodáil agus bhí comhpháirtithe lonnaithe sa Ghaeltacht, sa Spáinn, sa Ghearmáin agus i bPoblacht na Seice.

An Tionscadal TESIS

Leanadh le cur i bhfeidhm an tionscadal TESIS faoin gClár Interreg IIIB Iarthuaisceart na hEorpa. Is éard atá sa tionscadal ná measúnú agus feidhmiú ar phleanáil ICT agus Oideachais do FBMan na i gceantair Ghaeltachta na Gaillimhe, Mhaigh Eo agus Thír Chonaill. Údarás na Gaeltachta atá ag déanamh comhordaithe ar an tionscadal i gcomhar le Gcom, An Díseart, Westbic agus Ollscoil na hÉireann, Gaillimh, mar aon le comhpháirtithe sa Ríocht Aontaithe, sa Bheilg agus san Ísiltír.

An Tionscadal NENSI

Leanadh le cur i bhfeidhm an tionscadal NENSI faoin

gClár Interreg IIIB Iarthuaisceart na hEorpa. Cuireann an tionscadal seo seirbhísí ar líne ar fáil do chuideachtaí nua atá in Ionaid Chothaithe. Beidh an tionscadal dírithe ar fhorbairt seirbhísí a bhaineann leis na hIonaid Chothaithe atá beartaithe do Ghaoth Dobhair agus do Chill Charthaigh. Tá an tionscadal á chomhordú ag cuideachta san Ísiltír agus tá comhpháirtithe sa Ghaeltacht, sa Fhrainc, sa Ghearmáin agus sa Bheilg.

An Tionscadal Ciberstrategy

Ceadaíodh an tionscadal Ciberstrategy i Márta 2004 faoin gClár Interreg IIIC. Cuireann an tionscadal seo seirbhísí ar fáil chun cuidiú tele-ionaid a fhorbairt mar ionaid straitéise agus pointí tagartha do Phobal an Eolais. Beidh an tionscadal dírithe ar fhorbairt seirbhísí a bhaineann leis na tele-ionaid i gCill Charthaigh, Na Forbacha agus An Daingean. Tá an tionscadal á chomhordú ag cuideachta sa Spáinn agus comhpháirtithe sa Ghaeltacht, san Iodáil, sa Ghearmáin, sa Ghréig agus i bPoblacht na Seice.

An Tionscadal AtlantisBPnet

Ceadaíodh an tionscadal AtlantisBPnet i Samhain 2004 faoin gClár Interreg IIIB Limistéar an Atlantaigh. Staidéar atá sa togra seo faoi nithe a bhaineann le scothchleachtais maidir le fáil, ainlísiú, agus dáileadh faisnéise maidir le húsáid agus forbairt ICT i réigiúin éagsúla an Atlantaigh. Tá an tionscadal á chomhordú ag cuideachta sa Spáinn agus comhpháirtithe sa Ghaeltacht, sa Bhreatain Bheag agus sa Phortaingéil.

programme was administered by the Southern and Eastern Regional Assembly on behalf of DG Regio. The project involved the assessment and implementation of ICT and Education planning for SMEs in the Cork, Kerry and Waterford Gaeltacht regions. The project was co-ordinated by Údarás na Gaeltachta in association with Gcom, An Díseart, Westbic and University College Cork.

Educ.A Project

The Educ.A project under the Leonardo Programme was completed during 2004. This project involved the review of Adult Education strategies in regions across the EU with a view to proposing a standard model. The project was co-ordinated by a company in Italy with partners located in the Gaeltacht, Spain, Germany and the Czech Republic.

TESIS Project

The TESIS project under the Interreg IIIB North West Europe Programme continued. The project involves the assessment and implementation of Information and Communication Technologies and Innovation planning for SMES in the Galway, Mayo and Donegal Gaeltacht regions. The project is being co-ordinated by Údarás na Gaeltachta in association with Gcom, Westbic and NUI Galway with partners in the UK, Belgium and the Netherlands.

NENSI Project

The NENSI project under the Interreg IIIB North West Europe Programme continued. The project involves the

provision of on-line services to start-up companies in Incubation Centres. The project is directed at the development of services relating to, for example, the proposed Incubator Units at Gaoth Dobhair and Cill Charthaigh, Co. Donegal. The project is being co-ordinated by a company in the Netherlands with partners located in the Gaeltacht, France, Germany and Belgium.

The Ciberstrategy Project

The Ciberstrategy Project was approved under the Interreg IIIC Programme in March 2004. This project involves the provision of services to assist telecentres to develop as strategy centres and research points for the Information Society. It will focus on the development of services to the telecentres in Cill Charthaigh, Co. Donegal, Na Forbacha, Co. Galway and An Daingean, Co. Kerry. This project is being co-ordinated by a company in Spain with partners in the Gaeltacht, in Italy, Germany, Greece and the Czech Republic.

The AtlantisBPnet Project

The AtlantisBPnet project was approved under the Interreg IIIC Atlantic Area Programme in November 2004. This project involves the study of best practice in obtaining, analysing and distributing information on the level of use and development of Information and Communication Technologies in different Atlantic Area regions. This project is being co-ordinated by a company in Spain with partners in the Gaeltacht, Wales and Portugal.



TEANGA, POBAL AGUS CULTÚR
LANGUAGE, COMMUNITY AND CULTURE

Teanga, Pobal agus Cultúr

Tá cothú agus neartú na Gaeilge mar theanga bheo sa Ghaeltacht, agus an teanga sin a thabhairt ar aghaidh go dtí an chéad ghlúin eile, ina bhunús le polasaí Údarás na Gaeltachta. Tá cothabháil agus forbairt na teanga mar chuid lárnach de ghníomhaíochtaí iomlána na heagraíochta. Mar aitheantas ar an ról bunúsach atá ag an bpobal i gcur chun cinn na haidhme sin, tá a lán de na gníomhaíochtaí ar leith bunaithe ar fhorbairt pobail agus ar ghníomhaíochtaí pobail.

BUAICEANNA 2004

Naíonraí

Bunaíodh Comhar Naíonraí na Gaeltachta Teo. mar struchtúr nua neamhspleách chun naíonraí na Gaeltachta a riaradh agus a bhainistiú. Tá breis agus 140 stiúrthóir naíonra fostaíthe ar fud na Gaeltachta ag Comhar Naíonraí na Gaeltachta. D'éirigh le naíonraí Gaeltachta maoiniú breis agus €800,000, idir chaipiteal agus reatha, a aimsiú faoi Scéim Comhdheiseanna na Roinne Dlí agus Cirt Comhionannais agus Athchóirithe Dlí i rith na bliana. Tugann an tÚdarás cabhair airgid agus tacaíocht chomhairleach do na grúpaí seo lena n-aighneachtaí a ullmhú ar a n-áirítear gnéithe deartha agus pleanála.

Fondúireacht an Údaráis – Úsáid na Gaeilge sna Cuideachtaí

Spreagann an scéim seo na cuideachtaí Gaeltachta le gníomhaíochtaí a thionscnamh sna cuideachtaí féin agus i measc an phobail chun an Ghaeilge a ghríosú

agus a chur chun cinn. Tá pleananna teanga aontaithe le mórchuid de na comhlachtaí Gaeltachta agus monatóireacht leanúnach á dhéanamh ar a ndul chun cinn.

Ranganna Gaeilge agus Cúrsaí trí Ghaeilge

Tá éileamh leanúnach ar ranganna Gaeilge. I rith 2004 leanadh leis na bunchúrsaí Gaeilge do thuismitheoirí leanaí réamhscoile chun a chur ar a gcumas leanúnachas a chothú idir an patrún teanga sa bhaile agus sa naíonra. Cuireadh an scéim seo ar fáil in Iorras agus in Acaill, Co. Mhaigh Eo.

Eagraíodh ceithre sheimineár i nGaeltacht na Mumhan chun lucht gnó a chur ar an eolas i dtaca le Acht na dTeangacha Oifigiúla 2003. D'fhreastail suas le 200 de lucht gnó ar na seimineáir seo.

Scéim Thacaíochta Chúraim Leanaí

Chun a chinntiú go mbeidh fáil ag pobal na Gaeltachta ar mhaoiniú, idir chaipitil agus reatha, chun ionaid chúraim leanaí d'ardchaighdeán a fhorbairt, tá an tÚdarás ag obair i gcomhar le grúpaí pobail chun a chinntiú go mbainfidh siad tairbhe iomlán as an gciste náisiúnta atá faoi chúram na Roinne Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí. I 2004 tugadh cuidiú do 18 grúpa pobail chun iarratais ar dheontas caipitil dár luach breis agus €13milliún chomh maith le deontais foirne de os cionn €432,000 a ullmhú le cur chuig ADM Ltd a riarann an ciste náisiúnta seo thar ceann na Roinne Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí.





Community and Culture

The preservation and strengthening of Irish as a living language in the Gaeltacht and its transmission to the next generation forms the basis of Údarás na Gaeltachta's policy. All of the organisation's activities have at their core a language maintenance and development objective. Recognising the fundamental role played by the community in the furthering of this objective, many of the specific activities are rooted in community development and in community-based activities.

2004 HIGHLIGHTS

Pre-Schools (Naíonraí)

Comhar Naíonraí na Gaeltachta Teo. was founded during 2004. This is a new independent structure to administer and manage the naíonraí throughout the Gaeltacht. Over 140 naíonra directors are employed throughout the Gaeltacht by Comhar Naíonraí na Gaeltachta Teo. in conjunction with local community groups which represent each naíonra. Gaeltacht naíonraí succeeded in accessing over €800,000 in funding under the Department of Justice, Equality and Law Reform Equality Scheme. An tÚdarás provides advisory and financial support to such groups to assist them to prepare their submissions which include design and planning application elements.

Fondúireacht an Údaráis – Use of Irish in Companies

This scheme encourages Gaeltacht companies to initiate activities both in their companies and in the community to encourage and promote the use of Irish. Irish language plans have been agreed with most Gaeltacht companies and these are being monitored on a continuous basis.

Irish Language Classes and Courses through Irish

There is a continued demand for language classes and during 2004 basic Irish classes for parents of pre-school children, to enable them to create continuity between the language pattern at home and at the naíonra, were continued. This scheme was provided in Erris and Achill, Co. Mayo.

Four seminars were organised in the Munster Gaeltacht to inform business people about the provision of the Official Languages Act. These were attended by almost 200 people.

Childcare Support Scheme

In order to ensure that the Gaeltacht community has access to high quality childcare facilities, an tÚdarás is working closely with community groups to ensure that they are fully utilising the funding available through the Department of Justice, Equality and Law Reform for the provision and funding of childcare centres. During 2004 18 community groups were assisted in the preparation of applications for capital

Gníomhaíochtaí Óige

Ag éirí as staidéar cuimsitheach a rinneadh ar riachtanais óige na Gaeilge, a foilsíodh sa Tuarascáil 'Ógshaothar' sa bhliain 2003 cinneadh ar struchtúr óige Gaeltachta a bhunú. I rith 2004 toghadh ionadaithe do Bhord Stiúrtha na cuideachta 'Óige na Gaeltachta' ó ionadaithe na n-ógeagras atá ag feidhmiú sna réigiúin éagsúla mar chuid den réamhullmhúchán do bhunú na cuideachta nua a bheidh ag teacht ar an bhfód i rith 2005. Beidh raon leathan de sheirbhísí tacaíochta á chur ar fáil ag an sruchtúr nua seo do na hógeagrais sa Ghaeltacht.

Comharchumainn Ghaeltachta

Tá aitheantas tugtha do bhreis agus scór eagraíocht phobail ar fud na Gaeltachta faoi Scéim Dheontas Riaracháin na gComharchumann Pobail. Íoctar deontas riaracháin bliantúil le gach comharchumann atá aitheanta chun go mbeidh sé in ann an pleán forbartha nó soláthar seirbhísí atá aontaithe a chur i bhfeidhm ina cheantar feidhme. Tá na comharchumainn ina n-éascaitheoirí tábhachtacha don fhorbairt pobail agus bíonn ról lárnach acu, trí réimse de ghníomhaíochtaí áitiúla, sa bhealach a dtugtar faoi riachtanais áitiúla agus i mbuanú na Gaeilge mar ghnáth-theanga phobail agus oibre. Aithnítear go bhfuil tábhacht ar leith leo ar na hoileáin Ghaeltachta chun seirbhísí a sholáthar dá bpobail agus le feidhmiú ar bhonn idirghabhála agus stocaireachta Ranna agus eagrais stáit.

funding valued at over €13m. as well as applications for revenue grants of over €432,000 to ADM Ltd. who administer this national fund on behalf of the Department of Justice, Equality and Law Reform.

Youth Activities

Arising from the recommendations of a report on the needs of Irish-speaking youth published in 2003 Údarás na Gaeltachta set in train arrangements for the establishment of a Gaeltacht youth structure. During 2004 representatives from youth organisations operating in the Gaeltacht were elected to the Board of Directors of this new structure, 'Óige na Gaeltachta', which will come into being in 2005. This new company will provide a wide range of support services to Gaeltacht youth organisations.

Community Co-Operatives

More than twenty local community organisations throughout the Gaeltacht are officially recognised under the Community Co-operatives Administration Grant Scheme. An annual administration grant is paid to each recognised co-operative to enable it to implement an agreed development or service-provision plan in its area of operation. The co-operatives are important community development facilitators and play an influential role through their range of activities and services in addressing local needs and in securing Irish as a community language. Their role on the Gaeltacht islands is especially important as they not only provide a wide range of advisory and practical

Muintearas

Tionscadal oideachais agus oiliúna is ea Muintearas a chuireann seirbhísí tacaíochta ar fáil do bhunscoileanna agus do phobail sa Ghaeltacht. Cuireann Údarás na Gaeltachta maoiniú bliantúil ar fáil don tionscadal atá ag feidhmiú ar bhunús fochuideachta. Cuireann an tionscadal béim ar leith ar dhaoine óga, ar leanaí a bhfuil riachtanais speisialta acu agus ar réimse leathan cúrsaí a thugann deis do bhaill an phobail forbairt a dhéanamh ar a gcuid scileanna pearsanta.

Reáchtáladh réimse leathan de scéimeanna oideachais agus oiliúna i 2004 le tacaíocht ó fhoinsí éagsúla maoinne, ina measc Údarás na Gaeltachta, An Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta, FÁS, Cumas/ADM, an Roinn Oideachais agus Eolaíochta, an Crannchur Náisiúnta, an tAontas Eorpach, agus An Roinn Dlí agus Cirt, Comhionannais agus Athchóirithe Dlí.

Clár Forbartha na nEalaíon

Déanann Údarás na Gaeltachta agus An Chomhairle Ealaíon cómhaoiniú ar chlár forbartha agus cothaithe na n-ealaíon traidisiúnta agus comhaimseartha tríd an fhochuideachta Ealaíon na Gaeltachta Teo. Tá triúr Áisitheoir Réiginach fostaithe leis an gclár a chur i bhfeidhm.

services but they also provide an important interface between these communities and various government departments and state bodies.

Muintearas

Muintearas is an education and training project providing support services to primary schools and to communities in the Gaeltacht. Údarás na Gaeltachta provides annual administrative funding to the project, which is a subsidiary company of An tÚdarás. The project places particular emphasis on young people, on children with special needs, on the development of educational material for Irish-medium schools, and on a wide range of courses which enable members of the community to develop their personal skills.

A broad spectrum of educational and training schemes were run in 2004 with the support of a variety of funding sources including Údarás na Gaeltachta, the Department of Community, Rural and Gaeltacht Affairs, FÁS, Cumas/ADM, the Department of Education and Science, The National Lottery, the European Union and the Department of Justice, Equality and Law Reform.

The Arts Programme

Údarás na Gaeltachta and the Arts Council jointly fund a wide range of traditional and contemporary arts initiatives and projects through a subsidiary company called Ealaíon na Gaeltachta. This company employs three regional arts facilitators who implement the programme.



BUAICEANNA 2004

Tugadh cabhair €180,000 do 22 tionscadal éagsúla ealaíne faoin Scéim Forbartha Ealaíon i rith 2004 agus tugadh cabhair €50,000 do 4 mhórfhéile faoin Scéim d'Fhéiltí Ealaíona Gaeltachta.

I measc na dtionscadal ar tugadh cúnamh dóibh bhí:

- Léirigh An Gaelacadamh, eagraíocht a chothaíonn amhránaíocht sean-nóis, ealaín agus ceol traidisiúnta, seó idirdhisciplíneach stáitse ó Pháraic Breathnach, duine de bhunaitheoirí Macnas agus láithreoir ar chlár ealaíne ar TG4. Thug an seó seo deis do cheoltóirí/amhránaithe/dhamhsóirí as Conamara a gcuid ealaíne a chleachtadh go gairmiúil. Rinne an seó camchuairt ar Chonamara agus Árainn agus bhí an-tóir ag an lucht féachana air.
- Tugadh tacaíocht d'Annóg (Amharclann na nÓg i gCorca Dhuibhne) le léiriú an dráma Le Luí na Gréine a scríobh J.M. Synge agus a d'aistrigh Domhnall Mac an tSithigh, Corca Dhuibhne go Gaeilge. Thug Annóg cuairt ar Thaibhdhearc na Gaillimhe agus ar Fhéile Amharclannaíochta Bhaile Átha Cliath leis an dráma seo le linn 2004.
- Leanadh ar aghaidh leis an tacaíocht d'Aisling Gheal i Múscraí, Co. Chorcaí atá ag forbairt an traidisiúin béaloidis agus amhránaíochta sa cheantar.
- Thug an chuideachta nua puipéad amharclainne i gConamara, Fíbin, faoin dara seó puipéad do pháistí bunscoile agus rinne siad camchuairt

Ghaeltachta leis chomh maith le bheith páirteach i bhféile Babaró agus an Dublin Fringe Festival.

- Leanadh ar aghaidh leis an gclár Drámaíocht sna Bunscoileanna i gcomhar le Pléaráca, atá lonnaithe i Ros Muc, Conamara, agus i rith 2004 léiríodh 10 ngeardhráma mar thoradh ar na ceardlanna drámaíochta éagsúla a cuireadh ar siúl.
- Tugadh cúnamh d'Ionad an Léinn Éireannaigh in Ollscoil na hÉireann, Gaillimh, chun an t-amhránaí sean-nóis Josie Sheáin Jaic Mac Donncha a fhostú mar amhránaí cónaitheach.
- Leanadh ar aghaidh leis an scríbhneoireacht chruthaitheach do dhaoine óga faoin scéim Scríob Chleite atá ag feidhmiú i bhformhór na n-iarbhunscoileanna Gaeltachta faoi cheannaireacht scríbhneoirí cruthaitheacha aitheanta Gaeilge.
- Seoladh mór-thaispeántas ealaíona comhaimseartha Gaeltachta Úr i gCló Ceardlann na gCnoc i nDún na nGall i mí Iúil 2004.
- Sheol an tAire Ealaíon, Spóirt agus Turasóireachta Seán Ó Donnchú T.D. Straitéis le haghaidh Forbairt na nEalaíon sa Ghaeltacht 2005-2009. Is tógáil é seo ar an gcomhpháirtíocht idir Údarás na Gaeltachta agus An Chomhairle Ealaíon. Leagann an straitéis nua béim ar shraith tosaíochtaí agus gníomhaíochtaí don dá eagrais i dtaca le forbairt na n-ealaíon dúchasacha agus comhaimseartha sa Ghaeltacht don tréimhse cúig bliana atá romhainn.

2004 HIGHLIGHTS

Assistance of €180,000 was given to 22 arts projects under the Arts Development Scheme during 2004 and a total of €50,000 was granted to 4 major festivals under the Gaeltacht Arts Festivals Scheme.

Among the projects granted assistance were:

- An Gaelacadamh, an organisation which promotes traditional singing, arts and traditional music commissioned an interdisciplinary stage show from Páraic Breathnach, one of the founders of Macnas and the presenter of an arts programme on TG4. This show enabled musicians, singers and dancers from Conamara to practice their art with professional support. The show toured the Conamara Gaeltacht and the Aran Islands very successfully.
- The development of Drama For Young People continued and among the projects undertaken was a production of the J.M. Synge play When the Moon has Set which was translated into Irish by Domhnall Mac an tSithigh and performed by Annóg (youth theatre based in Corca Dhuibhne, Co. Kerry). During the year Annóg performed this play in Taibhdhearc na Gaillimhe (National Irish Language Theatre in Galway) and at the Dublin Theatre Festival.
- Assistance was given to Aisling Gheal in Múscraí, Co. Cork to enable it to continue with its work of developing the folklore and singing traditions of the area.
- Assistance was given to Fíbin, a new theatrical

puppet company based in Conamara who developed their second puppet show for primary school children and toured the Gaeltacht as well as participating in Babaró the children's arts festival, and the Dublin Fringe Festival.

- The Drama in Primary Schools Programme in conjunction with Pléaráca, the community arts project based in Ros Muc, Co. Galway, continued and during 2004 the drama workshops under this scheme produced 10 short plays.
- Assistance was given to the Centre of Irish Studies in the National University of Ireland, Galway, to enable it to appoint sean-nós singer Josie Sheáin Jaic Mac Donncha as singer-in-residence.
- Creative writing for young people continued to be developed through the scheme Scríob Chleite, operating in postprimary schools throughout the Gaeltacht under the stewardship of major Irish language creative writers.
- A major contemporary art exhibition entitled Úr was launched in Cló Cheardlann na gCnoc, Co. Donegal in July 2004.
- The Minister for Arts, Sport and Tourism John O'Donoghue T.D. launched the 'Strategy for the Development of Arts in the Gaeltacht 2005-2009'. This new strategy was developed as a result of the partnership between An tÚdarás and the Arts Council and consists of a series of priorities and actions for both organisations for the development of traditional and contemporary arts in the Gaeltacht for the next five years.



EAGRAÍOCHT AGUS SEIRBHÍ
ORGANISATION AND SERVICES

Foireann

Ag deireadh na bliana bhí foireann de 113 ag an eagraíocht.

Cuireadh i bhfeidhm na méaduithe pá a bhí dlíthe don fhoireann ag éirí as na comhaontuithe 'Dul Chun Cinn a Choinneáil' agus an Próiseas Tagarmharcála. Tugadh an clár gníomhaíochta cothrom le dáta agus cuireadh ar aghaidh chuig an Roinn Gnóthaí Pobail, Tuaithe & Gaeltachta é.

Cothromaíocht

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasaí comhionannais deise, agus tá gach post san eagraíocht oscailte d'fhir agus do mhná. Tá forbairt déanta ar chlár comhionannais thar na blianta. Leanfar leis na scéimeanna atá ag an Údarás le roghanna a chur ar fáil don fhoireann i dtaca leis na riachtanais ghairme agus phearsanta atá acu, nithe mar chomhroinnt poist, sosanna gairme agus laghdú ar uaireanta oibre. Ag deireadh 2004 bhí 11 den fhoireann ag baint leasa as na scéimeanna seo.

Laistigh de na constaicí a bhaineann le hearcú foirne sa tSeirbhís Phoiblí i gcoitinne, déantar gach iarracht deiseanna fostaíochta oiriúnacha a chur ar fáil do dhaoine a bhfuil míchumas orthu. I 2004, cuireadh taithí oibre ar fáil do dhuine atá páirteach i gclár athshlánúcháin le Quest, fo-eagraíocht den Ghrúpa Rehab. Tá tacaíocht speisialta ar fáil freisin do thionscadail thionsclaíocha a chuireann postanna ar fáil go sonrach do dhaoine a bhfuil míchumas orthu.

An tAcht um Shábháilteacht, Sláinte agus Leas ag an Obair, 1989

De réir an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair, 1989, tá ráiteas sábháilteachta scríofa ag Údarás na Gaeltachta agus táthar ag feidhmiú na socruithe cuí go leanúnach chun cosaint a thabhairt do shábháilteacht agus do shláinte na bhfostaithe agus na gcúairteoirí ar fad atá taobh istigh dá ionaid ghnó.

Leanadh leis an oiliúint a chur ar fáil don fhoireann sa réimse sábháilteacht agus sláinte i rith 2004 chun féachaint chuige go bhfuil an teagras ag comhlíonadh na bhforálacha san Acht um Shábháilteacht, Sláinte agus Leas ag an Obair 1989 agus sa Bhille um Shábháilteacht, Sláinte agus Leas ag an Obair 2004.

Oiliúint agus Forbairt na Foirne

Leanadh ar aghaidh leis an gclár oiliúna agus forbartha foirne i 2004 agus seo a leanas na réimsí a clúdaíodh i rith na bliana:

- Clár Fhorbartha Phearsanta
- Clár Oideachais Bhreise nó cáilíochtaí 3ú leibhéal
- Diplóma agus Céim sa Ghaeilge
- Cúrsaí sa Nuatheicneolaíocht
- Oiliúint leanúnach do chinnteoirí agus do dhaoine eile faoi fheidhmiú an Achta um Shaoráil Faisnéise
- Oiliúint i Sláinte agus Sábháilteacht
- Cúrsa Cuntasaíochta.

Staff

At year end the organisation had a staff of 113.

The action plan for the organisation was updated and forwarded to the Department of Community, Rural and Gaeltacht Affairs for approval as part of the performance verification system under the Public Service Pay Agreement.

Equality

Údarás na Gaeltachta is committed to a policy of equal opportunity and has developed an equality programme over the years. All jobs in the organisation are open to men and women. An tÚdarás continues to operate a number of schemes which provide staff with options in relation to meeting their career and personal needs, such as job sharing, career breaks and reduced working hours. At the end of 2004, 11 staff were availing of these schemes.

Within the constraints applying to the recruitment of staff in the Public Service in general every opportunity is made to make suitable job opportunities available to disabled/handicapped people. In 2004 work experience was provided for a person who is undergoing a rehabilitation programme with Quest, a subsidiary of the Rehab Group. Special assistance is also available to industrial projects providing jobs specifically for disabled people.

The Safety, Health and Welfare at Work Act, 1989

In accordance with the Safety, Health and Welfare at Work Act, 1989, Údarás na Gaeltachta has a written safety statement and continues to implement appropriate measures to protect the safety and health of all employees and visitors within its business centres.

During 2004 staff training in various areas of Health and Safety continued in order to ensure the organisation is fully compliant with the Safety, Health and Welfare at Work Act, 1989 and the Safety, Health and Welfare at Work Bill, 2004.

Staff Training and Development

The staff training and development programme continued in 2004 and the following areas were covered during the year:

- Personal Development Programmes
- Further Education or 3rd level qualification programme
- Diploma and Degree in the Irish language
- New Technology Courses
- Ongoing training for decision-makers and others on the operation of the Freedom of Information Act
- Training in Health and Safety
- Course in Accountancy.

Clár um Chúram Custaiméirí

I gcomhréir le dea-chleachtas sa tSeirbhís Phoiblí, tá glactha ag Údarás na Gaeltachta le Cód Cleachtais i dtaca le Chúram agus Nósmaireachtaí Ardchaighdeán Chustaiméara chun Déileáil le Gearáin ó Chustaiméirí.

Tá an tÚdarás tiomanta ar leibhéal na seirbhíse do chustaiméirí a fheabhsú agus aithníonn sé nach mór gach seirbhís phoiblí a dhearadh agus a chur ar fáil de réir na riachtanas atá ag an saoránach aonair, an gnó nó an pobal. Cuireadh oiliúint i gCúram Custaiméirí ar fáil don fhoireann sna hoifigí réigiúnacha i 2004. Rinneadh athchóiriú ar shuíomh idirlín an Údaráis i rith 2004 le heolas níos fearr a chur ar fáil don phobal, do chustaiméirí agus do chliaint. Tá eolas faoin Údarás agus a seirbhísí chomh maith le foirmeacha iarratais agus ábhar gaolmhar ar fáil le híoschóipeáil ar www.udaras.ie

Na hAchtanna um Eitic in Oifig Phoiblí, 1995 agus 2001

I gcomhréir leis na hAchtanna um Eitic in Oifig Phoiblí, 1995 agus 2001, tá ráitis leasa déanta ag comhaltaí an Bhoird agus ag gach ball foirne atá i bpost ainmnithe i ndáil le forálacha an Achta.

An tAcht um Shaoráil Faisnéise, 1997

Tháinig Údarás na Gaeltachta faoi thionchar an Achta seo ar 21 Eanáir, 2001. I rith 2004, fuair an tÚdarás 17 iarratas nua ag iarraidh eolais agus 3 iarratas ag iarraidh athbhreithniú inmheánach. Cuireadh dhá iarratas chuig an gCoimisinéir Faisnéise ag lorg athbhreithniú seachtrach.



Customer Care Programme

In accordance with good practise in the Public Service Údarás na Gaeltachta has adopted a Code of Practice for Quality Customer Care and Procedures for the Handling of Customer Complaints.

An tÚdarás is committed to improving its level of customer service and recognises that all public services should be designed and delivered based on the needs of the individual citizen, business or community. Training in Customer Care was provided to staff in the organisation's regional offices in 2004. The organisation's website was redesigned during 2004 in order to make information more accessible to the public, to customers and to clients. Information on An tÚdarás and its services, as well as application forms and related material are now available for downloading on www.udaras.ie.

The Ethics in Public Office Acts, 1995 and 2001

In accordance with the Ethics in Public Office Acts, 1995 and 2001 members of the Board and all staff holding designated positions have completed statements of interests in compliance with the provisions of the Act.

Freedom of Information Act, 1997

Údarás na Gaeltachta was brought under the provisions of this Act on 21 January, 2001. During 2004, An tÚdarás received 17 new requests for information and 3 requests for an internal review. Two requests were sent to the Information Commissioner seeking an external review.

Údarás na Gaeltachta

Ráitis Bhliantúla Airgeadais 2004
Annual Financial Statements

Údarás na Gaeltachta Ráiteas ar Dhualgais an Bhoird

De réir Alt 18 (1) den Acht um Údarás na Gaeltachta, 1979, caithfidh an Bord ráitis airgeadais a réiteach in cibé leagan a aontaíonn an tAire, le comhaontú ón Aire Airgeadais. Agus iad ag réiteach na ráitis seo, caithfidh an Bord:

- polasaithe cuntasáochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go seasta
- breithiúnais agus meastacháin atá réasúnta, agus críonna a dhéanamh
- na ráitis airgeadais a réiteach ar bhonn gnótha leantach, ach amháin sa chás nach mbeadh sé ciallmhar a cheapadh go leanfadh an Bord air ag feidhmiú.
- neamhchomhlíonadh ábhartha aon chleachtais chuntasaíochta infheidhme a nochtadh agus a mhíniú.

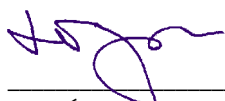
Tá dualgas ar an mBord cuntais chearta a thugann léargas de chruinneas réasúnach ar stádas airgeadais an Bhoird ag am ar bith, agus a chuireann ar a chumas a chinntiú go n-aontaíonn na ráitis le hAlt 18 (1) den Acht um Údarás na Gaeltachta, 1979, a choimeád. Tá dualgas ar an mBord chomh maith sócmhainní an Údaráis a chosaint agus dá bharr sin, gach ní atá réasúnta a dhéanamh chun aon chalaois nó aon ghnóthaí cama a chosc agus a thabhairt faoi deara.

Statement of the Board's Responsibilities

Section 18 (1) of the Údarás na Gaeltachta Act, 1979, requires the Board to prepare financial statements in such form as may be approved by the Minister, with the concurrence of the Minister for Finance. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Údarás will continue in operation.
- disclose and explain any material departures from applicable accounting standards.

The board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company, and to enable them to ensure that the financial statements comply with Section 18 (1) of the Údarás na Gaeltachta Act, 1979. The Board is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Liam Ó Cuinneagáin
Cathaoirleach



Seosamh Ó Cuaig
Comhalta

Údarás na Gaeltachta

Ráiteas Rialaithe Airgeadais Inmheánaigh

Thar ceann Bhord Údarás na Gaeltachta admhaím an fhreagracht atá orainn maidir lena chinntiú go bhfuil córas éifeachtach rialaithe airgeadais inmheánaigh á oibriú agus á chothabháil.

Ní féidir leis an gcóras ach cinnteach réasúnach agus ní cinnteach iomlán a thabhairt go mbeidh cosaint ag sócmhainní, go bhfuil idirbheartaíochtaí údaraithe agus á dtaifeadadh go cuí, agus go seachnaítear neamhrialtachtaí nó earráidí ábhair nó go n-aimsítear iad laistigh de thréimhse thráthúil.

Ghlac an Bord céimeanna chun a chinntiú go bhfuil timpeallacht rialaithe oiriúnach i bhfeidhm trí:

- Shainmhíniú soiléir a dhéanamh ar fhreagrachtaí agus ar chumhachtaí bainistíochta;
- Nósanna imeachta foirmiúla a bhunú chun monatóireacht a dhéanamh ar ghníomhaíochtaí agus chun sócmhainní na heagraíochtaí a chosaint;
- Chultúr freagrachta a fhorbairt feadh gach leibhéal de chuid na heagraíochta.

Tá próisis bunaithe ag an mBord chun priacail ghnó a aithint agus a mheas trí:

- Chinéal, fairsinge agus impleachtaí airgeadais priacail a bhaineann leis an gcomhlacht a aithint lena n-áirítear an méid agus na catagóirí a bhreithnítear a bheith inghlactha.
- Measúnacht ar dhéanamh ar an dóigh go dtarlóidh na priacail aitheanta
- Obair go dlúth leis an Rialtas agus le gníomhaireachtaí éagsúla chun a chinntiú go bhfuil tuiscint shoiléir ar spriocanna Údarás na Gaeltachta agus go bhfuil tacaíocht ann do straitéisí na nGníomhaireachtaí chun na spriocanna sin a bhaint amach.

Tá an córas rialaithe airgeadais inmheánaigh bunaithe ar chreat oibre um bhainistíocht rialta eolais, nósanna imeachta riaracháin lena n-áirítear scaradh dualgas, agus córas tarmligin agus cuntasachta. Áirítear ann ach go háirithe:

- Córas buiséidithe cuimsitheach le buiséad bliantúil a chomhaontaíonn agus a athbhreithníonn Bord Údarás na Gaeltachta;
- Aithbhreithnithe rialta ag Bord Údarás na Gaeltachta ar thuairiscí airgeadais bliantúla agus tréimhsiúla a léiríonn feidhmíocht airgeadais in aghaidh réamhaisnéisí;
- Spriocannaí a leagan amach chun feidhmíocht airgeadais agus eile a thomhas;
- Treoirí rialaithe infheistíochta caipitil a bhíonn sainithe go soiléir;
- Disciplíní foirmiúla do bhainistíocht tionscadal.

Tá feidhm Iniúchta Inmheánaigh ag Údarás na Gaeltachta a oibríonn de réir Chreat Oibre Chód Dea-Chleachtais atá leagtha amach i gCód Cleachtais ar Rialáil Státchomhlachtaí. Bíonn tionchar ag anailís an phriacail a nochtar an comhlacht dó mar bhunús eolais ag an iniúchadh inmheánach agus bíonn pleananna iniúchta inmheánaigh bhliantúil bunaithe ar an anailís sin. Formhuiníonn an Coiste Iniúchta anailís an phriacail agus na pleananna iniúchta inmheánaigh. Ar a laghad uair amháin sa bhliain cuireann an tIniúcháir Inmheánach tuairisc ar fáil don Choiste Iniúchta ar ghníomhaíocht iniúchta inmheánaigh. Áirítear sa tuairisc sin tuairim an Iniúcháir Inmheánaigh ar éifeachtacht agus ar leordhóthanacht an chórais rialaithe airgeadais inmheánaigh.

Bíonn obair an Iniúcháir Inmheánaigh, An Coiste Iniúchta a mhaoirsíonn obair an Iniúcháir Inmheánaigh, bainisteoirí feidhmeannacha laistigh de Údarás na Gaeltachta atá freagrach as forbairt agus cothabháil an chreat oibre rialaithe airgeadais, agus ráitis arna ndéanamh ag an Ard Reachtaire Cuntas agus Ciste sa litir bhainistíochta, mar bhonn eolais don Bhord agus é ag déanamh monatóireachta agus athbhreithnithe ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh.

Dearbhaím go ndearna an Bord athbhreithniú ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh a bhí i bhfeidhm i rith na bliana 2004.

Arna shíniú thar ceann an Bhoird



Liam Ó Cuinneagáin

Cathaoirleach

Dáta: 8 Meitheamh 2005

Údarás na Gaeltachta

Statement of Internal Financial Controls

On behalf of the Board of Údarás na Gaeltachta, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

The Board has taken steps to ensure an appropriate control environment is in place by:

- Clearly defining management responsibilities and powers;
- Establishing formal procedures for monitoring the activities and safeguarding the assets of the organisation;
- Developing a culture of accountability across all levels of the organisation.

The Board has established processes to identify and evaluate business risks by

- Identifying the nature, extent and financial implication of risks facing the body including the extent and categories which it regards as acceptable;
- Assessing the likelihood of identified risks occurring;
- Working closely with Government and various Agencies to ensure that there is a clear understanding of Údarás na Gaeltachta's goals and support for the strategies to achieve those goals.

The system of internal financial control is based on a framework of regular management information, administration procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- A comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board of Údarás na Gaeltachta;
- Regular reviews by the Board of Údarás na Gaeltachta of periodic and annual financial reports which indicate financial performance against forecasts;
- Setting targets to measure financial and other performance;
- Clearly defined capital investment control guidelines;
- Formal project management disciplines.

Údarás na Gaeltachta has an Internal Audit function which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governance of State Bodies. The work of internal audit is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit Committee. At least annually, the Internal Auditor provides the Audit Committee with a report of internal audit activity. The report reflects the Internal Auditor's opinion on the adequacy and effectiveness of the system of internal financial control.

The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal auditor, the Audit Committee which oversees the work of the internal auditor, the executive managers within Údarás na Gaeltachta who have responsibility for the development and maintenance of the financial control framework

and comments made by the Comptroller and Auditor General in the management letter.

I confirm that the Board carried out a review of the effectiveness of the system of internal financial controls in operation during 2004.

Signed on behalf of the Board



Liam Ó Cuinneagáin
Chairman
Date: 8 June 2005

Polasaithe Cuntasaíochta

An tAcht um Údarás na Gaeltachta, 1979

Bunaíodh Údarás na Gaeltachta ar 1 Eanáir 1980 faoi fhorálacha an Achte um Údarás na Gaeltachta, 1979.

Seo a leanas na príomhpholasaithe cuntasaíochta atá in úsáid ag an Údarás:

(a) Bunús Cuntasaíochta

Ullmhaíodh na ráitis airgeadais seo de réir alt 18 den Acht um Údarás na Gaeltachta, 1979 faoi mhodh fabhrúithe cuntasaíochta, seachas mar a leirítear thíos, agus de réir prionsabail chuntasaíochta a nglactar leo go ginearálta faoin gcoinbhinsiún costais stairiúil. Glactar le Caighdeáin Tuairiscithe Airgeadais arna moladh ag na comhlachtaí aitheanta cuntasaíochta, de réir mar a thagann siad i bhfeidhm.

(b) Deontais an Oireachtais, Cistí Struchtúrtha an AE agus Aisíocaíochtaí Deontas

Comhairítear na nithe seo ar bhonn fáiltais airgid thirim.

(c) Deontais Iníochta

Comhairítear na nithe seo ar bhonn íocaíochtaí airgid thirim.

(d) Scéim Aoisliúntais

De réir mír 14 den Acht um Údarás na Gaeltachta, 1979, tá Scéim Aoisliúntais de Shochair shainithe neamh-chistithe do chomhaltaí foirne ceadaithe ag an Aire Gnóthaí Pobail, Tuaithe agus Gaeltachta. Sna ráitis airgeadais, áirítear tuarastail mar ghlanmhéid tar éis asbhaintí aoisliúntais. Níl soláthar déanta sna ráitis airgeadais i leith dlíteanais aoisliúntais fhaibhrithe do bhaill na scéime.

(e) Sócmhainní Dochta

Úsáidtear formhór sócmhainní na heagraíochta i bhforbairt tionscail. Ní bhreathnaítear orthu mar mhaoín infheistíochta agus áirítear iad sa Chlár Comhardaithe ar bhonn costais lúide dímheas carnach.

Áirítear mar mhaoín agus áiseanna tionsclaíocha talamh, foirgnimh thionsclaíocha críochnaithe, áiseanna tionsclaíocha, forbairt suímh agus foirgnimh ardoifige.

Áirítear talamh ar bhonn costais. Léirítear na sócmhainní eile ar bhonn costais lúide dímheas carnach a áirítear ina ngálaí cothroma bliantúla thar a saolré úsáideach eacnamúil measta.

San áireamh i gcostas na bhfoirgneamh tá an méid cuí do chostas forbartha an tsuímh agus áiseanna eile bonneagair a áirítear i gcostas tógála an fhoirgnimh, chomh maith leis an méid cuí d'ímhostais na Rannóige Seirbhísi Innealtóireachta mar atá leagtha amach i Nóta 11.

Is mar seo a leanas atá na rátaí dímheasa:

Foirgnimh	4% p.a.
Aiseanna Tionsclaíoch	3% p.a.
Innealra, Troscán,	
agus Trealamh Oifige	10% go 25% p.a.
Feithiclí Mótair	20% p.a.
Innealra agus Trealamh ar Léas	20% p.a.
(nó de réir ráta comhionann leis an ioncam faoin léas má tá sé níos airde)	

(f) Infheistíochtaí

Léirítear infheistíochtaí i scaireanna ar bhonn costais móide agus lúide soláthar d'athluacháil idir costas agus luach bunaithe ar ghlanluach sócmhainní. Tá clár na n-infheistíochtaí leagtha amach i nóta 14 agus sceideal 1 de na ráitis airgeadais seo.

Ní léiríonn na ráitis airgeadais aon chomhdhlúthú ar thorthaí na bhfochuideachtaí nó comhchuideachtaí. Sé tuairim an Údaráis go gcuirfeadh comhdhlúthú dá leithéid na cuntais as a riocht, go háirithe nuair a chuirtear san áireamh an éagsúlacht a bhaineann le gnóthaí na gcomhlachtaí ina bhfuil infheistíochtaí chomh maith le dualgas ginearálta an Údaráis féin.

(g) Léasanna

Áirítear na cíosa ó léasanna oibríochta sna ráitis airgeadais mar a mbíonn siad iníochta.

Comhairítear an glan-ioncam ó shócmhainní atá ar léas ó institiúidí airgeadais, agus a léastar ar aghaidh chuig cliant-chuideachtaí, faoi Ioncaim Eile sa Chuntas Oibríoch ar bhunús faibhrithe.

(h) Caipiteal

San áireamh sa chuntas caipitil tá ioncam atá feidhmithe i leith chistiú caipitil agus gach brabús, caillteanas agus athluacháil ar idirbhearta sócmhainne agus infheistíochta (Nóta 17).

(i) Scéimeanna Fostaíochta Pobail

Aithnítear caiteachas ar Scéimeanna Fostaíochta Pobail nuair a tharlaíonn sé, agus faibhrítear an t-ioncam gaolmhar sna ráitis airgeadais.

Accounting Policies

Údarás na Gaeltachta Act, 1979

Údarás na Gaeltachta was established on 1 January 1980 under the provisions of the Údarás na Gaeltachta Act, 1979.

The significant accounting policies adopted by An tÚdarás are as follows:

(a) Basis of Accounting

These financial statements are prepared in accordance with section 18 of the Údarás na Gaeltachta Act, 1979 under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards as recommended by the recognised accountancy bodies are adopted, as they become operative.

(b) Oireachtas Grants, EU Structural Funds and Grant Refunds

These items are accounted for on a cash receipts basis.

(c) Grants Payable

Grants are accounted for on a cash payments basis.

(d) Superannuation Scheme

In accordance with section 14 of the Údarás na Gaeltachta Act, 1979, a non-funded defined benefits Superannuation Scheme for staff members has been approved by the Minister for Community, Rural and Gaeltacht affairs. In the financial statements, salaries are stated net of superannuation contributions. Provision has not been made in the financial statements for the actuarial superannuation liability to the members of the scheme.

(e) Fixed Assets

The major portion of the organisation's assets are used to aid industrial development. They are not seen as investment assets and they are stated in the balance sheet at cost less accumulated depreciation.

Property and other facilities comprise land, completed industrial properties, industrial facilities, site development and head-office buildings.

Land is stated at cost.

All other assets are stated at cost less accumulated depreciation calculated in equal annual instalments over their estimated useful economic lives.

Cost of properties includes an appropriate portion of the site and other infrastructural development costs necessary for the construction of the properties, together with an appropriate portion of the Engineering Services Division overheads as set out in Note 11.

The depreciation rates applied are as follows:

Property	4% p.a.
Industrial Facilities	3% p.a.
Machinery, Office Equipment	
agus Furniture	10% to 25% p.a.
Motor Vehicles	20% p.a.
Leased Machinery & Equipment	20% p.a.
(or at a rate equal to the income under the lease if this is higher)	

(f) Investments

Investments in shares are shown at cost plus and less a provision for the difference between cost and a valuation which is calculated on a net asset basis. Details of the investments are set out in note 14 and schedule 1 of these financial statements.

The financial statements do not reflect a consolidation of the results of subsidiary or associate companies. An tÚdarás is of the opinion that such a consolidation would be misleading having regard to the diverse nature of the business of the companies and to the general duty of the organisation.

(g) Leases

Rentals under operating leases are dealt with in the financial statements as they fall due.

The net income from assets which are leased from financial institutions and on-leased to client companies is accounted for in Other Income in the Operating Account on the accruals basis.

(h) Capital

The capital account comprises income applied for capital funding and all gains, losses and revaluations on asset and investment transactions (Note 17).

(i) Community Employment Schemes

Expenditure on Community Employment Schemes is recognised as it is incurred and the related income is accrued in the financial statements.

Cuntas Oibríoch

don bhliain dar chríoch 31 Nollaig, 2004

Operating Account

for the year ended 31 December, 2004

	Nótaí	2004 €'000	2003 €'000	
Ioncam:				Income:
Deontais ón Oireachtas	1	33,193	32,720	Oireachtas Grants
Fáltais ó Chistí an Aontais Eorpaigh	2	1,924	1,723	Receipts from European Union Funds
Cíosanna ó Léasáil Mhaoine	3	5,588	6,467	Rents from Leased Property
Ioncam ó FÁS	4	4,095	4,010	Income from FÁS
Táillí a Tuilleadh		636	573	Fees Earned
Ioncam Eile	5	571	552	Other Income
Farasbarr/(Easnamh) ar Dhíol				Surplus/(Deficit) on sale of Assets
Sócmhainní agus Infheistíochtaí	6	4,741	(260)	and Investments
Aisíocaíochtaí Deontas		461	1,056	Grant Repayments
Iomlán Ioncaim		51,209	46,841	Total Income
Caiteachas:				Expenditure:
Deontais a Íocadh	7	18,916	17,808	Grants Paid
Imeachtaí Reatha	8	11,902	11,287	Current Activities
Cothabháil agus Bainistiú Punann Maoine	9	3,762	3,695	Maintenance & Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	10	3,861	1,996	Language, Culture and Community Development
Scéimeanna Fostaíochta Pobail	4	4,095	4,010	Community Employment Schemes
Dímheas don bhliain		9,291	11,642	Depreciation for the year
Iomlán Caiteachais		51,827	50,438	Total Expenditure
Gluaiseacht Ghlan don Bhliain		(618)	(3,597)	Net Movement for Year
Fuilleach ar 1 Eanáir		(13)	141	Balance at 1 January
Aistriú ón/chuig an gCuntas Caipitil	17	918	3,443	Transfer from/to Capital Account
Fuilleach ar 31 Nollaig		287	(13)	Balance at 31 December

Is i leith gníomhaíochtaí leanúnacha atá na suimeanna a thaispeántar faoi Ioncam agus Caiteachas. Níl aon bhrabach ná cailteanas aitheanta, seachas iad siúd sa Chuntas Oibríoch.

Is cuid de na Ráitis Airgeadais na Polasaithe Cuntasaíochta, Nótaí 1 go 24 agus Sceideal 1.

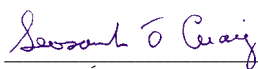
Amounts shown under Income and expenditure are in respect of continuing activities. There are no recognised gains or losses other than those dealt with in the Operating Account.

The Accounting Policies, Notes 1 to 24 and Schedule 1 form part of the Financial Statements.

Arna shíniú ag:



Liam Ó Cuinneagáin



Seosamh Ó Cuaig

Dáta: 8 Meitheamh 2005

Clár Comhordaithe

ar 31 Nollaig, 2004

Balance Sheet

at 31 December, 2004

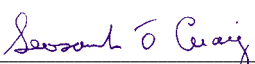
	Nótaí	2004 €'000	2003 €'000	
Sócmhainní Dochta Inláimhsithe:				Tangible Fixed Assets:
Sócmhainní Dochta	13	135,681	138,212	Fixed Assets
Sócmhainní Dochta Airgeadais:				Financial Fixed Assets:
Infheistíochtaí (Sceideal 1)	14	17,977	16,098	Investments (Schedule 1)
Sócmhainní Dochta Doláimhsithe:				Intangible Fixed Assets:
Ceartha		108	117	Rights
Iomlán Sócmhainní Dochta		153,766	154,427	Total Fixed Assets
Sócmhainní Reatha:				Current Assets:
Féichiúnaithe	15	2,200	2,948	Accounts Receivable
Airgead sa bhanc agus ar láimh		<u>2,987</u>	<u>1,784</u>	Cash in bank and on hand
		5,187	4,732	
Dlíteanais Reatha:				Current Liabilities:
Creidiúnaithe	16	(7,893)	(6,189)	Accounts Payable
Sócmhainní Reatha/(Dlíteanais) Glan		(2,706)	(1,457)	Net Current Assets/(Liabilities)
Sócmhainní Iomlána Lúide				Total Assets less
Dlíteanais Reatha		151,060	152,970	Current Liabilities
Féichiúnaithe:				Accounts Receivable: Amounts
Méid Infhaighte tar éis Bliana		1,304	1,382	falling due after more than one year
Sócmhainní Glana		152,364	154,352	Net Assets
Maoinithe mar seo a leanas				Financed by
Cuntas Caipitil	17	152,077	154,365	Capital Account
Cuntas Oibríoch		287	(13)	Operating Account
		152,364	154,352	

Is cuid de na Ráitis Airgeadais na Polasaithe Cuntasaíochta, Nótaí 1 go 24 agus Sceideal 1.

The Accounting Policies, Notes 1 to 24 and Schedule 1 form part of the Financial Statements.

Arna shíniú ag:


Liam Ó Cuinneagáin


Seosamh Ó Cuaig

Dáta: 8 Meitheamh 2005

Ráiteas ar shreabhadh airgid

don bhliain dar chríoch 31 Nollaig, 2004

Cashflow statement

for the year ended 31 December, 2004

	Nótaí	2004 €'000	2003 €'000	
Réiteach Gluaiseachtaí Glana le hInsreabhadh Airgid isteach (amach) ó Ghníomhaíochtaí Oibriúcháin:				Reconciliation of Net Movements to Net Cash inflow (outflow) from Operating Activities:
Gluaiseacht Ghlan don Bhliain		(618)	(3,597)	Net Movement for Year
Dímheas don Bhliain				Depreciation for the year
Sócmhainní Dochta Inláimhsithe		9,282	11,633	Tangible Fixed Assets
Sócmhainní Dochta Doláimhsithe		9	9	Intangible Fixed Assets
Caiteachas Caipitlithe		(395)	(301)	Expenditure Capitalised
Gluaiseachtaí i gCaipiteal Oibre				Movements in Working Capital
Laghdú/(Méadú) i bhFéichiúnaithe		747	(917)	Decrease/(Increase) in Accounts Receivable
Méadú/(Laghdú) i gCreidiúnaithe		671	(292)	Increase/(Decrease) in Accounts Payable
Laghdú/(Méadú) i bhFéichiúnaithe: méid infhaighte tar éis bliana		77	(1,020)	Decrease/(Increase) in Accounts Receivable falling due after more than one year
(Farasbarr)/Easnamh ar Dhíol Sócmhainní agus Infheistíochtaí		(4,741)	260	(Surplus)/Deficit on Sale of Assets and Investments
Insreabhadh Glan Airgid isteach ó Ghníomhaíochtaí Oibriúcháin		5,032	5,775	Net Cash Inflow from Operating Activities
Ráiteas ar Shreabhadh Airgid				Cash Flow Statement
Insreabhadh Glan Airgid isteach ó Ghníomhaíochtaí Oibriúcháin		5,032	5,775	Net Cash Inflow from Operating Activities
Caiteachas Caipitil				Capital Expenditure
Ceannacháin Sócmhainní Dochta		(8,707)	(8,041)	Purchase of Fixed Assets
Caiteachas ar Thograí tógála nach rachfar ar aghaidh		(11)	(555)	Expenditure on Building projects that did not go ahead
Ceannacháin Infheistíochtaí		(3,283)	(691)	Purchase of Investments
Díúscairt Sócmhainní Dochta & Infheistíochtaí		7,140	2,042	Disposal of Fixed Assets and Investments
Caiteachas Caipitil Glan		(4,861)	(7,245)	Net Capital Expenditure
Bainistiú acmhainní leachtacha		(18)	145	Management of Liquid Resources
Glan-mhéadú (laghdú) in airgead tirim		153	(1,325)	Net increase (decrease) in cash
Réiteach Insreabhadh Glan Airgid le Gluaiseacht i gCistí Glana				Reconciliation of Net Cash Flow to Movement in Net Funds
Glan-mhéadú/(laghdú) in airgead tirim		153	(1,325)	Net increase/(decrease) in cash
Sreabhadh Airgid ó bhainistiú acmhainní leachtacha		18	(145)	Cash flow from management of liquid resources
Gluaiseacht i gCistí Glana		171	(1,470)	Movement in net funds
Cistí Glana ag 1 Eanáir		541	2,011	Net funds at 1 January
Cistí Glana ag 31 Nollaig		712	541	Net funds at 31 December

Anailís ar Chistí Glana	01/01/04	Gluaiseacht	31/12/04	Analysis of Net Funds
Airgead sa bhanc agus ar láimh	1,784	1,203	2,987	Cash at bank and on hand
Rótharraingt bhainc	(1,243)	(1,032)	(2,275)	Bank overdraft
	541	171	712	

Is cuid de na Ráitis Airgeadais na Polasaithe Cuntasaíochta, Nótaí 1 go 24 agus Sceideal 1.

The Accounting Policies, Notes 1 to 24 and Schedule 1 form part of the Financial Statements.

Nótaí ar Ráitis Airgeadais

Notes to the Financial Statements

	2004 €'000	2003 €'000	
1. Deontais ón Oireachtas			1. Oireachtas Grants
Soláthraítear Deontais ón Oireachtas faoi Alt 22 den Acht um Údarás na Gaeltachta 1979 a leasaíodh le hAlt 2 den Acht um Údarás na Gaeltachta (Leasú), 1993.			Oireachtas Grants are provided under Section 22 of the Údarás na Gaeltachta Act 1979 as amended by Section 2 of the Údarás na Gaeltachta (Amendment) Act, 1993.
Tá líon na nDeontas ón Oireachtas sna ráitis airgeadais comhdhéanta de dheontais i leith:			The Oireachtas Grants as shown in the financial statements consist of grants in respect of:
Imeachtaí Reatha	13,193	8,720	Current Activities
Caiteachas Caipitil agus Deontais do Thionscail	20,000	24,000	Capital Expenditure and Grants to Industry
Iomlán Deontas ón Oireachtas	33,193	32,720	Total Oireachtas Grants
2. Cistí an Aontais Eorpaigh			2. European Union Funds
Clár Ionstraim Airgeadais do Threoir lascaireachtaí (FIFG).	391	1,723	Financial Instrument for Fisheries Guidance Operational Programme (FIFG).
Scéim Thaighde agus Forbartha Tionsclaíoch – Beart 1 & RTI (faighte ó Fhiontraíocht Éireann).	1,523	0	The Industrial Research & Development Scheme - Measure 1& RTI (received from Enterprise Ireland).
Cláracha Eile (faighte ó Fhiontraíocht Éireann).	10	0	Other Programmes (received from Enterprise Ireland)
Fáltais ó Chistí an AE	1,924	1,723	Receipts from EU Funds
Ar 31 Nollaig 2004 bhí suim de thart ar €1.3 milliún infhaighte ó Chiste Sóisialta na hEorpa			At 31 December 2004 an amount of approximately €1.3 million was receivable from the European Social Fund
3. Cíosanna ó Léasáil Mhaoine			3. Rents from Leased Property
Ollchíos infhaighte ó na cliant-chuideachtaí	5,588	6,467	Gross rents receivable from client companies.
Tá fóirdheontais chiosa de €768,949 (€1,478,695 – 2003) san áireamh i nDeontais a Íocadh (féach Nóta 7).			Rent subsidy grants amounting to €768,949 (€1,478,695 - 2003) were made available to client companies (Note 7).

Nótaí ar Ráitis Airgeadais

(ar lean)

Notes to the Financial Statements

(continued)

	2004 €'000	2003 €'000	
4. Ioncam ó FÁS			4. Income from FÁS
Tá An tÚdarás ag obair i gcomhar le FÁS ag cur Scéimeanna Fostaíochta Pobail i bhfeidhm.			An tÚdarás sponsors Community Employment Schemes on behalf of FÁS.
I rith na bliana bhí thart ar 21 Scéim á reachtáil agus 312 fostaithe orthu.			During the year there were on average 21 Schemes in operation employing 312 people.
5. Ioncam Eile			5. Other Income
Léasáil Sócmhainní	67	1	Asset Leasing
Dibhinní	45	200	Dividends
Ranníocaíochtaí Aoisliúntais	146	(1)	Superannuation Contributions
Ús a Tuilleadh	0	2	Net Interest
Eile	3	112	Other
Fáltas ón Roinn i leith caiteachas ar na hAerstráicí	0	238	Receipt from the Department in respect of Airstrips
Fáltas ón Roinn i leith caiteachas ar na bhFeachtas Teanga	236	0	Receipt from the Department in respect of the Language Awareness Campaign
Fáltas ón Roinn i leith riaradh Scéimeanna Sóisialta Tuaithe	61	0	Receipt from the Department in respect of the Rural Development Schemes
Fáltas ó Chiste John Conor McGee	13	0	Receipt from the John Conor McGee Fund
Iomlán Ioncaim Eile	571	552	Total Other Income
6. Farasbarr/(Easnamh) ar Dhíol Sócmhainní agus Infheistíochtaí			6. Surplus/(Deficit) on the Sale of Assets and Investments
Sócmhainní	4,562	(278)	Assets
Infheistíochtaí	179	18	Investments
	4,741	(260)	
7. Deontais a Íocadh			7. Grants Paid
Sócmhainní Dochta	6,815	7,260	Fixed Assets
Fóirdheontais Chíosa			Rent Subsidies
Maoín an Údaráis	769	1,479	Údarás Properties
Maoín Eile	21	109	Other Properties
Fostaíocht	3,433	2,367	Employment
Oiliúint	4,517	3,593	Training
Taighde agus Forbairt	3,239	2,707	Research and Development
Eile	122	293	Other
Iomlán Deontas a Íocadh	18,916	17,808	Total Grants Paid

Nótaí ar Ráitis Airgeadais

(ar lean)

Notes to the Financial Statements

(continued)

	2004 €'000	2003 €'000	
8. Imeachtaí Reatha			8. Current Activities
Costais Riaracháin			Administration Costs
Táillí Chomhaltaí an Údarás	205	208	Údarás Members Fees
Tuarastail	6,260	5,913	Salaries
Costais Thaistil agus Feithiclí	911	948	Travel and Motor Expenses
Cíos, rátaí, solas, teas agus cothabháil oifige	401	460	Rent, rates, light, heat and office maintenance
Costais Ghinearálta Oifige	674	741	General Office Expenses
Suirbhéireachtaí agus Seirbhísí Teicniúla	297	173	Surveys and Technical Services
Fógraíocht agus Bolscaireacht	340	336	Advertising and Publicity
Táillí Iniúchta	47	45	Audit Fee
	9,135	8,824	
locaíochtaí faoin Scéim Aoisliúntais	2,203	1,867	Superannuation Scheme Payments
Soláthar do Dhrochfhiacha	564	596	Bad Debts Provision
Iomlán Imeachtaí Reatha	11,902	11,287	Current Activities Total
9. Cothabháil agus Bainistiú na Punainne Maoine			9. Maintenance and Management of Property Portfolio
Tuarastail	1,294	1,060	Salaries
Costais Thaistil agus Feithiclí	177	175	Travel & Motor Expenses
Caiteachas Díreach ar Chotheabháil	2,294	2,301	Direct Maintenance Expenditure
Costais dhíreacha na Rannóige Seirbhísí Innealtóireachta	392	460	Direct costs of Engineering Services Division
	4,157	3,996	
Lúide Costais Riaracháin a bhaineann le Caiteachas ar Shócmhainní Dochta (Nóta 11)	(395)	(301)	Less Administration Costs relating to expenditure on Fixed Assets (Note 11)
	3,762	3,695	
10. Forbairt Teanga, Cultúir agus Pobail			10. Language, Culture and Community Development
Forbairt Teanga	1,472	604	Language Development
Costais Fhorbartha Pobail	397	26	Community Development Costs
Deontais Reachtála do Chomharchumainn	1,992	1,366	Management Grants for Co-Operatives
	3,861	1,996	
11. Costais Riaracháin Chaipitlithe			11. Administration Costs Capitalised
Tá caipitiliú déanta ar chaiteachas na Rannóige Tógála agus é clúdaithe i gcostas na maoine, ionann le 13% de chaiteachas díreach.			Building Division expenditure is capitalised and included in the cost of properties and amounted to 13% of direct expenditure.
12. Drochfhiacha			12. Bad Debts
Díscríobhadh drochfhiacha de €442,411 sa bhliain 2004 (€252,261 sa bhliain 2003).			Bad debts of €442,411 were written off in 2004 (€252,261 in 2003).

Nótaí ar Ráitis Airgeadais

(ar lean)

Notes to the Financial Statements

(continued)

13. Sócmhainní Dochta	Foirgnimh & Áiseanna eile	Oibreacha Caipitil idir lámha	Sócmhainní Dochta eile	Iomlán	13. Fixed Assets
	Property & Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
	€'000	€'000	€'000	€'000	
Costas					Cost
Ar 1 Eanáir	224,412	5,431	5,309	235,152	At 1 January
Breiseanna	1,076	7,730	297	9,103	Additions
Oibreacha críochnaithe i mbliana	2,858	(2,858)	–	0	Work completed during 2004
Díolacháin	(5,504)	–	(557)	(6,061)	Disposals
Ar 31 Nollaig 2004	222,842	10,303	5,049	238,194	At 31 December 2004
Dímheas					Depreciation
Ar 1 Eanáir	92,859	–	4,081	96,940	At 1 January
Soláthar don bhliain	8,868	–	414	9,282	Charge for Year
Laghdú i sócmhainní a díoladh	(3,190)	–	(519)	(3,709)	Disposals
Ar 31 Nollaig 2004	98,537	–	3,976	102,513	At 31 December 2004
Glan Luach					Net Book Value
Ar 31 Nollaig, 2004	124,305	10,303	1,073	135,681	At 31 December, 2004
Ar 1 Eanáir, 2004	131,553	5,431	1,228	138,212	At 1 January, 2004

San áireamh sna sócmhainní dochta tá:

Breiseanna

Caiteachas Caipitlithe

€'000

8,707

395

9,102

Additions to Fixed Assets comprise:

Fixed Asset Acquisition

Expenditure Capitalised

€'000

8,707

395

9,102

Nótaí ar Ráitis Airgeadais

(ar lean)

Notes to the Financial Statements

(continued)

	2004 €'000	2003 €'000	
14. Infheistíochtaí			14. Investments
Costas	24,513	24,895	Cost
Ar 1 Eanáir	3,283	691	At 1 January
Breiseanna	(1,944)	(1,073)	Acquisitions
Díolacháin agus Díscríobhanna			Disposals and Write offs
	25,852	24,513	
Ar 31 Nollaig			At 31 December
Soláthar i gcomhair Athluachála	8,415	8,662	Provision for Revaluation
Ar 1 Eanáir	975	651	At 1 January
Soláthar don bhliain	(1,515)	(898)	Charge for year
Díolacháin agus Díscríobhanna			Disposals & Write offs
	7,875*	8,415	
Ar 31 Nollaig	17,977	16,098	At 31 December
Glan-Luach ar 31 Nollaig			Net book Value at 31 December
	16,098	16,233	
Ar 1 Eanáir			At 1 January
*Tá an glan-solathár déanta suas de athluacháil dearfach de €2,956,360 agus díluacháil de €10,831,114			*The net provision is made up of a positive revaluation of €2,956,360 and a devaluation of €10,831,114
15. Féichiúnaithe			15. Accounts Receivable
Méid infhaighte taobh istigh d'aon bhliain	1,674	2,555	Amounts falling due within 1 year
Féichiúnaithe agus Réamhíocaíochtaí	0	9	Accounts Receivable & Prepayments
Fochuideachtaí	526	384	Subsidiary Companies
Scéimeanna Fostaíochta Pobail			Community Employment Schemes
	2,200	2,948	
16. Creidiúnaithe			16. Accounts Payable
Méid iníochta taobh istigh d'aon bhliain	5,044	4,391	Amounts falling due within 1 year
Creidiúnaithe agus Costais Fhaibhrithe	70	22	Accounts Payable & Accruals
Fochuideachtaí	504	533	Subsidiary Companies
Ioncam Iarchurtha as Idirbhearta Maoine			Deferred Income from Property Transactions
	5,618	4,946	
	2,275	1,243	
Rótharraingt Bhainc			Bank Overdraft
	7,893	6,189	

Nótaí ar Ráitis Airgeadais

(ar lean)

Notes to the Financial Statements

(continued)

	2004 €'000	2003 €'000	
17. Cuntas Caipitil			17. Capital Account
Fuilleach ar 1 Eanáir	154,365	159,097	Balance at 1 January
Infheistíochtaí			Investments
Soláthar i gcomhair Athluachála			Provision for Revaluation of
Infheistíochtaí	(975)	(651)	Investments
Díscríobh Infheistíochtaí	(383)	(83)	Investment Write-offs
	(1,358)	(734)	
Caiteachas ar thograí tógála nach ndeachaigh ar aghaidh	(11)	(555)	Expenditure on building projects that did not go ahead
Aistriú ón gCuntas Oibríoch			Transfer from the Operating Account
Deontais Stáit úsáidte chun Caiteachas Caipitil a mhaoiniú	3,500	8,000	State Grants used to fund Capital Expenditure
Fáltas ón Roinn i leith caiteachais ar Aerstráicí	0	238	Receipt from the Department in respect of the Airstrips
Aistriú ón gCuntas Oibríoch i leith chaiteachas caipitil áirithe	132	221	Transfer from Operating Account in respect of certain capital expenditure
Farasbarr ar dhíol Sócmhainní agus Infheistíochtaí	4,741	(260)	Surplus on Sale of Assets and Investments
	8,373	8,199	
Dímheas ar Shócmhainní Docta	(9,282)	(11,633)	Depreciation on Fixed Assets
Dímheas ar Chearta Iascaireachta	(9)	(9)	Depreciation on Fishing Rights
	(918)	(3,443)	
Fuilleach ar 31 Nollaig	152,077	154,365	Balance at 31 December

Nótaí ar Ráitis Airgeadais

(ar lean)

18. Gealltanais

Caipiteal

B'é €7,000,000 an luach a bhí ar ghealltanais Chaiteachas Caipitil ar aghaidh ar 31 Nollaig 2004.

Deontais

Meastar luach íocaíochtaí ar aghaidh i leith Ghealltanais Deontais ag €34,000,000 ar 31 Nollaig 2004.

19. Dlíteanais Theagmhasacha

Ar 31 Nollaig 2004 bhí, i dtuairim na bainistíochta, dlíteanais theagmhasacha de €700,000 ann i leith chásanna dlí agus €2.811m maidir le deontais a friththeadh faoin scéim Clár Ionstraim Airgeadais do Threoir Iascaireachtaí (FIFG).

20. Comhaltaí Boird - Nochtadh Idirbhearta

I ngnáthchúrsaí gnó, féadann an tÚdarás deontais a fhaomhadh agus socruithe conarthacha eile a dhéanamh le gnóthais ina bhfuil Comhaltaí den Bhord fostaithe nó a bhfuil leas eile acu iontu.

Chuir an tÚdarás modhanna imeachta i bhfeidhm de réir na dtreoirlínte a d'eisigh an Roinn Airgeadais i leith nochtadh leasa ag Comhaltaí den Bhord agus chloígh an tÚdarás leis na modhanna sin i rith na bliana.

Faomhadh deontais agus idirbhearta eile nua de €289,074 in iomlán i 2004 le gnóthais a raibh baint ag comhaltaí den Údarás leo nó a raibh leas acu iontu go díreach nó go ndíreach a nocht siad ag cruinnithe. I measc na gcásanna a bhí ann bhí cinn a raibh comhaltaí den Údarás fostaithe acu nó ag soláthar seirbhíse dóibh. Chloígh na Comhaltaí sin agus An tÚdarás leis na treoirlínte ón Roinn Airgeadais i leith cásanna leasa pearsanta. I gcásanna a bhféadfadh coinbhleacht leasa a bheith ann, ní bhfuair Comhaltaí den Bhord cáipéisíocht bhoird i dtaca leis na hidirbhearta molta, agus níor ghlac na Comhaltaí sin páirt ná níor fhreastail siad ar aon phlé boird a bhain leis an ábhar.

21. Stádas Cánach

Forálann Alt 227 den Acht Comhdhlúite Cánacha, 1997, go bhfuil an tÚdarás saor ó chánacha ar gach ioncam taobh amuigh d'ús taise a mbíonn cáin choinneála ar ús taise (DIRT) ag foinse le híoc air agus ioncam trádála a mbíonn cáin chorparáide le híoc air.

22. Buntáistí Scoir

Feidhmíonn an tÚdarás scéim aoisliúntais de shochair shainithe dá chuid fostaithe. As ioncam reatha a dhéantar íocaíochtaí aoisliúntais a thagann chun íocaíochta faoin scéim agus cuirtear chun dochair iad sa Chuntas Oibríoch sa bhliain ina mbíonn siad iníochta. Ní dhéantar aon soláthar sna ráitis airgeadais i leith sochar a bheidh iníochta amach anseo. Áirítear tuarastail sna ráitis airgeadais mar ghlanmhéid tar éis asbhaintí aoisliúntais na bhfostaithe.

Notes to the Financial Statements

(continued)

18. Commitments

Capital

Forward commitments on Capital Expenditure at 31 December 2004 amounted to €7,000,000

Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €34,000,000 at 31 December 2004.

19. Contingent Liabilities

On 31 December 2004, in the opinion of management, there existed contingent liabilities of €700,000 in respect of legal cases and €2.811m in respect of grants received under the Financial Instrument for Fisheries Guidance Operational Programme (FIFG)

20. Board Members - Disclosure of Transactions

In the normal course of business, An tÚdarás may approve grants and enter into other contractual arrangements with undertakings in which Board Members of An tÚdarás are employed or otherwise interested.

An tÚdarás adopted procedures in accordance with the guidelines issued by the Department of Finance in relation to the disclosure of interests by Board Members and these procedures have been adhered to by An tÚdarás during the year.

Grants and other transactions totalling €289,074 were approved in 2004 in respect of undertakings with which members of an tÚdarás were associated or in which they had a direct or indirect interest which they disclosed at meetings. Included were undertakings in which members of An tÚdarás were employed or which they were providing a service. The Board Members and An tÚdarás complied with the Department of Finance guidelines covering situations of personal interest. In cases of potential conflict of interest, Board Members did not receive board documentation on the proposed transactions nor did those members participate in or attend any board discussions relating to the matter.

21. Taxation Status

Section 227 of the Taxes Consolidation Act, 1997 provides that an tÚdarás is exempt from taxes on income with the exception of interest receivable which is subject to retention tax at source (DIRT), and trading income which is subject to corporation tax.

22. Retirement Benefits

An tÚdarás operates a defined benefit superannuation scheme for its employees. Superannuation entitlements arising under the scheme are paid out of current income and are charged to the Operating Account in the year in which they become payable. No provision is made in the financial statements in respect of future benefits. Salaries are charged in the financial statements net of employee superannuation contributions.

Nótaí ar Ráitis Airgeadais

(ar lean)

22. Buntáistí Scoir (ar lean)

Do thréimhsí cuntasáiochta dár tús 1 Eanáir 2005 nó dá éis, is gá de réir an Chaighdeáin go dtabharfaidh ráitis chuntasáiochta léargas ceart ar na sócmhainní agus na dliteanais ag éirí as dolaí aoisliúntas fostóra agus aon chistíocht a bhaineann leo agus go n-aithneofar iontu na costais a bhaineann le sochair aoisliúntais a chur ar fáil sna thréimhsí cuntasáiochta ina dtuilleann na fostaithe iad. Mar chéim eatramhach leagann an Caighdeán síos go nochtfaí luach láithreach dhliteanais na scéime sna nótaí a ghabhann le ráitis airgeadais 2004.

Tá luacháil mheasta déanta ag achtúire neamhspleách ar an scéim sochair shainithe i gcóir CTA 17 ionas go mbeifear ábalta na dliteanais a mheas ag dáta an Chláir Chomhardaithe.

Baineadh úsáid as na modhanna airgeadais seo a leanas chun áireamh a dhéanamh ar an dliteanas scoir agus comhpháirteanna costas an tsocair shainithe ag 31 Nollaig 2004

	2004	2003
Modh Luachála	Aonad Measta	Aonad Measta
Ráta Lascaine	4.60%	5.25%
Ráta Boilscithe	2.25%	2.25%
Ardú Pá	4.00%	4.00%
Ardú Pinsin	4.00%	4.00%

Níl an plean pinsin maoinithe agus dá bhrí sin níl aon sócmhainní ann.

Luacháil Dliteanais Reatha na Scéime Pinsin ag 31 Nollaig 2004

Anailís ar an tsuim a bheadh curtha i leith brabúis oibríocháin mar seo leanas:

Costas Seirbhíse Reatha	989
Costas Seirbhíse Caite	0

Anailís ar an tsuim a bheadh curtha chun sochair ioncain eile, mar seo a leanas:

Us ar dhliteanais scéime	3,219
Aisíoc ionchais ar shócmhainní scéime	0

Anailís ar an tsuim a bheadh aitheanta i ráiteas na gnóthachan agus cailteanais aitheanta iomlána (STRGL) mar seo leanas

Aiscur fíor lúide aiscur ionchais ar shócmhainní scéime	0
Brabús agus cailteanas ó thaithí	(5,539)
Athrú sna meastacháin	(6,824)

Gnóthachain achtúireach a bheadh aitheanta sa STRGL (12,363)

Anailís ar an ngluaiseacht san easnamh i rith na bliana

Easnamh ag tús na bliana	(61,355)
Costas Seirbhíse Reatha	(989)
Ranníocaíochtaí	2,057
Costais Seirbhíse Caite	0
Ioncam Airgeadais eile	(3,219)
Gnóthacháin / cailteanas achtúireach	(12,581)
Easnamh ag deireadh na bliana	(76,087)

Is d'eolas amháin atá na figiúirí thuas curtha san áireamh. Beidh aitheantas iomlán ar shócmhainní/dhliteanais na scéime pinsin ag teastáil do CTA 17 sna ráitis airgeadais do na thréimhsí ag tosnú ar nó tar éis 1 Eanáir 2005.

Notes to the Financial Statements

(continued)

22. Retirement Benefits (continued)

For accounting periods commencing on or after 1 January 2005 FRS 17 will require financial statements to reflect at fair value the assets and liabilities arising from an employer's superannuation obligations and any related funding and to recognise the costs of providing superannuation benefits in the accounting periods in which they are earned by employees. As a transitional measure the Standard requires that the present value of scheme liabilities be disclosed in the notes to the 2004 financial statements.

The valuation of the defined benefit scheme for the purposes of FRS 17 disclosures has been carried out by an independent actuary in order to assess the liabilities at the balance sheet date.

The financial assumptions used to calculate the retirement liabilities and components of the defined benefit cost for the year ended 31 December 2004 were as follows

	2004	2003
Valuation Method	Projected Unit	Projected Unit
Discount Rate	4.60%	5.25%
Inflation Rate	2.25%	2.25%
Salary Increases	4.00%	4.00%
Pension Increases	4.00%	4.00%

The Pension Plan is unfunded and thus does not hold any assets.

Present Value of pension schemes liabilities at 31 December 2004

Analysis of the amount which would be charged to operating profit is as follows:

Current Service Cost	
Past Service Cost	

Analysis of the amount which would be credited to other finance income is as follows:

Interest on scheme liabilities	
Expected return on scheme assets	

Analysis of the amount which would be recognised in the statement of total recognised gains and losses (STRGL) is as follows

Actual return less expected return on scheme assets	
Experience gains and losses	
Changes in assumptions	

Actuarial gain which would be recognised in the STRGL

Analysis of the movement in deficit during the year is as follows

Deficit at the beginning of the year	
Current service cost	
Contributions	
Past service costs	
Other finance income	
Actuarial gain/(loss)	
Deficit at end of year	

The above calculations are included for information only. FRS 17 will require full recognition of pension scheme assets/liabilities in the financial statements for periods commencing on or after 1 January 2005

Nótaí ar Ráitis Airgeadais

(ar lean)

23. Figiúirí Comparáideacha

Tá na figiúirí comparáideacha atheagraithe agus athluaite ar an mbunús céanna le figiúirí na bliana reatha

24. Idirbhearta le Páirtithe Gaolmhara

I rith na bliana, bhí roinnt idirbhearta ag an Údarás le páirtithe gaolmhara (fochuideachtaí agus comhchuideachtaí) agus tá achoimre de na sonraí anseo thíos.

Saoi Teo

Siad seo a leanas na hidirbhearta a bhí idir Saoi Teo agus an tÚdarás i rith 2004:

	€
Táillí Bainistíochta a fuarthas ó Saoi Teo	626,655
Deontas a íocadh le Saoi Teo	3,410,192

Bhain an t-ioncam agus an caiteachas seo a leanas le fochuideachtaí agus comhchuideachtaí uile de chuid an Údaráis i 2004.

Notes to the Financial Statements

(continued)

23. Comparative Figures

The comparative figures have been re-organised and re-stated on the same basis as the current year figures.

24. Related Party Transactions

During the year, An tÚdarás entered into a number of transactions with related parties (subsidiary and associate companies), details of which are summarised below.

Saoi Teo

Transactions with Saoi Teo during the year 2004 were as follows:

	€
Management fees received from Saoi Teo	626,655
Grants paid to Saoi Teo	3,410,192

The following income and expenditure related to all subsidiary and associate companies of an tÚdarás in 2004.

	€ Fochuideachtaí	€ Comhchuideachtaí	
Táillí Bainistíochta a Fuarthas	627,655	0	Management Charges Received
Cíos Monarchan a Fuarthas	92,878	394,606	Rents from Premises Received
Deontais a Íocadh	5,241,358	2,161,234	Grants Paid
Conarthaí i gcomhair Seirbhísí a fuarthas	28,614	65,474	Contracts for Services Received

Clár infheistíochtaí i gCuideachtaí amhail ar 31 Nollaig 2004

Schedule of Investments as at December 31 2004

SCEIDEAL 1

SCHEDULE 1

Scaireanna
Shares
Luach Ainmniúil
Nominal Value

Ainm Name	Costas Cost	Gnáthscaireanna Ordinary Shares	Scaireanna Tosaíochta Preference Shares
	€	€	€
Fochuideachtaí atá faoi lánúinéireacht an Údarás Subsidiary companies under Údarás ownership			
1. Taighde Mara Teo	257,249	240,742	16,507
2. G-Com Teo	586,997	586,997	—
3. Saoi Teo	3	3	—
4. Snáth Kilcarra Teo	266,645	266,645	—
5. Imeachtaí GaelSaoire Teo	2,031,447	2,031,447	—
6. Muintearas na nOileán Teo	3	3	—
7. Ealaín (na Gaeltachta) Teo	1,358,013	1,088,013	270,000
8. Foinn Chonallacha Teo	138,404	138,404	—
Comhchuideachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares			
9. Clódóirí Lurgan Teo	189,633	189,633	—
10. Turmec Teo	784,698	122,784	661,914
11. Tourmac Infheistíocht Teo	285,691	63,487	222,204
12. Telegael Teo	683,770	301,692	380,921
13. Eo Teo	47,615	37,600	15,871
14. Aerphort Idirnáisiúnta Dhún na nGall Teo	939,606	177,763	698,355
15. Fiontar Oidhreacht Inis Mór Teo	85,072	38,092	46,980
16. Éisc Iathghlas Teo	77,939	102,269	190,461
17. Bioniche Teo	1,035,213	108,014	1,035,401
18. Chillchiarain Eisc Teo	25,395	25,395	—
19. Maoiniú Mara Teo	600,000	294,000	306,000
Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás Companies in which An tÚdarás has less than 20% of ordinary shares			
20. Irish Seafood Producers Group Ltd	4,635	115,081	—
21. Earagail Éisc Teo	1,043,725	116,067	623,124
22. Kerry Airport plc	31,743	31,743	—
23. Galf Chorca Dhuibhne cpt	100,001	18,411	100,000
Infheistíocht gan chothromas Non equity investments	15,278,756		15,572,756
An Costas Iomlán Total Cost	€25,852,253		

Údarás na Gaeltachta Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur i láthair Thithe an Oireachtais

Tá iniúchadh déanta agam ar na ráitis airgeadais ar leathanaigh VI go dtí XX faoi Alt 18 den Acht um Údarás na Gaeltachta, 1979.

Freagrachtaí Chomhaltaí an Údaráis agus an Ard-Reachtair Cuntas agus Ciste faoi seach

Tá freagrachtaí cuntasáíochta Chomhaltaí an Údaráis leagtha amach ar leathanach I. Tá sé d'fhreagracht ormsa tuairim neamhspleách a dhéanamh, bunaithe ar m'iniúchadh, i leith na ráiteas airgeadais a cuireadh i mo láthair agus tuarascáil a fhoilsiú orthu.

Scrúdaím an ráiteas ar leathanaigh II go dtí V ar an gcóras um rialú inmheánach airgeadais le féachaint an léirithe ar ann gur chomhlíon an tÚdarás treoir infheidhmithe maidir le rialachas corparáideach agus tuairiscím ar aon chás ábhartha nach ndéanann sé amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtagann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam.

An Bunús atá le mo Thuairim ar na Ráitis

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gcaighdeán iniúcháireachta arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit.

Déantar scrúdú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann leis na suimeanna agus leis an méid a fhoilsítear sna ráitis airgeadais. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an n-oireann na beartais chuntasaíochta don bhail atá ar chúrsaí an Údaráis, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé calaois nó neamhríaltacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

Béim an Ábhair

Ní hionann é seo agus aon mhaolú a dhéanamh ar mo thuairim, ach tarraingim suntas san Fhorlíonadh leis an Tuarascáil seo ar easpaí i ndíolachán maoine.

Tuairim

Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag an Údarás agus go dtugann na ráitis airgeadais, a chomhaontaíonn leo, léargas fíorcheart ar staid chúrsaí Údarás na Gaeltachta ag 31 Nollaig 2004 agus ar a ioncam agus ar a chaiteachas agus ar a shreabhadh airgid thirim don bhliain dar críoch sin.



John Purcell
Ard-Reachtair Cuntas agus Ciste
17 Meitheamh 2005

Údarás na Gaeltachta 2004 Forlíonadh leis an Tuarascáil Iniúchta Maoin á Díol

Cúlra

Sa bhliain 1981 cheadaigh Údarás na Gaeltachta tógáil ghrúpa tithe saoire ag Eanach Mheáin i nDeisceart Chonamara. Ón mbliain 1983 reachtáil an tÚdarás na tithe saoire trí fhochuid-eachta, Teachíní Eanach Mheáin Teoranta. Bhí an socrú faoi bhreithniú le blianta beaga anuas toisc gur measadh nárbh é páirtíocht an Údaráis sa scéim an bealach ab fhearr chun tuilleadh forbartha ar thionscal na turasóireachta sa cheantar a éascú. Ina theannta sin, is beag fostaíocht dhíreach a chuir na tithe saoire ar fáil, fostaíocht a bhí séasúrach ar an gcuid is mó.

Díol 13 theach ag Eanach Meáin

Ar 19 Meán Fómhair 2003 cheadaigh Bord an Údaráis fógairt na maoine ar an gcoinníoll caighdeánach go gcuirfí an cheist faoi bhráid Bhord an Údaráis arís sula ndéanfaí aon chinneadh faoin díolachán.

Roghnaíodh comhlacht ceantálaithe chun an díolachán a láimhseáil. Fógraíodh na maoine agus bhí go dtí 16 Feabhra 2004 ag tairgeoirí a d'fhéadfadh a bheith ann chun forthairiscintí a chur isteach. Shainigh na doiciméid forthairisceana

- nach mbeadh ar an Údarás glacadh leis an bhforthairiscint ab airde ná le haon forthairiscint.
- Go mbeadh ar an gceannaitheoir na tithe a reachtáil mar thithe saoire Gaeltachta agus fostaíocht a sholáthar sa Ghaeltacht. Sa chomhthéacs seo ba ghá plean gnó trí bliana a sholáthar.

D'oscail an ceantálaí agus oifigeach de chuid an Údaráis na forthairiscintí. Fuarthas 11 thairiscint do na maoine ag dul ó €801,000 go €1,955,000 agus measadh ceann amháin díobh a bheith neamhbhailí.

Ar 13 Feabhra 2004 scaipeadh nóta faoin díolachán a bhí ar intinn in éineacht le cáipéisí eile a cuireadh chuig comhaltaí an Údaráis roimh chruinniú an Údaráis a bhí le bheith ann ar 20 Feabhra. Mhol an nóta, ar choinníoll go mbeadh an luacháil riachtanach ar na tairiscintí críochnaithe in am, agus le haontú an Údaráis, go scaipfí cáipéisí maidir leis an díolachán ar na comhaltaí ag cruinniú an 20 Feabhra.

Scrúdaigh an Feidhmeannas na trí thairiscintí ab airde agus fuair sé sonraí maidir le pleananna na dtairgeoirí le haghaidh reachtáil na dtithe saoire. Ansin scaip sé na sonraí sin ag cruinniú an 20 Feabhra den Údarás. Agus an tairiscint ab airde, de luach €1,955,000, á mholadh aige dheimhnigh an Feidhmeannas go mbeadh an tairgeoir sásta glacadh leis na coinníollacha go léir a bhain leis an díolachán. Níor léirigh an t-ábhar a scaip an Feidhmeannas go raibh aon iallach ar Bhord an Údaráis maidir le haon tairiscint seachas an tairiscint ab airde a roghnú.

Soláthraíonn an Cód Cleachtais um Rialú Comhlachtaí Stáit gur trí cheant nó trí phróiseas forthairisceana iomaíoch ba chóir acmhainní le luach atáthar ag súil leis de níos mó ná €70,000 a dhiúscairt. Ba chóir go mbeadh cibé modh a úsáidtear trédhearcach agus gur dócha go mbainfeadh sé amach praghas a bhí cothrom agus i gcomhréir le ráta an mhargaidh. Nuair a tharlaíonn a leithéid de phróiseas agus nuair nach nglactar leis an tairiscint is airde, tá gá le

cead sonrach Bhord an Údaráis sula dtugtar diúscairt na sócmhainne chun críche. Ar mhaithe le trédhearcacht, ba chóir an cead agus na cúiseanna gur glacadh leis an tairiscint níos ísle a thuairisciú i miontuairiscí Bhord an Údaráis.

Ag a chruinniú ar 20 Feabhra 2004 chinn an tÚdarás, tar éis sos gairid sa chruinniú chun an cheist a chíoradh tuilleadh gan an Feidhmeannas a bheith i láthair, go nglacfaí leis an tairiscint de €1,450,000 ón tríú tairgeoir ab airde, grúpa áitiúil. Thug sé na cúiseanna seo a leanas:

- a) taithí agus stair leathan ghnó an ghrúpa a roghnaíodh, an cineál gnó seo san áireamh
- b) go raibh tairiscint an ghrúpa seo ar an gceann áitiúil ab airde, mar ghrúpa a bhí lonnaithe go háitiúil, go bhféadfaí brath orthu leanúint leis an ngnó sa cheantar, rud a chiallódh gurbh iad ab fhearr chun an gnó a choimeád ar siúl agus a fhorbairt
- c) gur bhuntáiste dóthanach é thar na tairiscintí eile ab airde ná é an gealltanas go reachtálfaí an gnó mar thithe saoire Gaeltachta.

Tuairiscíonn na miontuairiscí go raibh comhalta amháin nár chuir in aghaidh an chinnidh ach nár theastaigh uaidh go mbeadh baint aige leis mar gheall ar an neamhchinnteacht go bhféadfaí é a chosaint i gceart. Nochtaigh an comhalta seo an tuairim, bunaithe ar thaithí, nach bhféadfaí a bheith lánchinnte de go gcloífeadh aon cheannaitheoir le plean gnó a bheadh curtha ar fáil.

Le linn na díospóireachta iarradh go dtabharfaí fógra níos mó as seo amach maidir lena macasamhail de chásanna agus threisigh an cruinniú an gá do chóimheá idir luach na dtairiscintí agus an dóchúlacht go rachadh an díolachán chun leas an cheantair Ghaeltachta áirithe.

Cuireadh moill ar dhíolachán na maoine fad is a bhí na himpleachtaí a bhain lena ndíol ag praghas níos ísle ná an tairiscint ab airde a fuarthas á scrúdú ag an bhFeidhmeannas.

Lorgaíodh comhairle Abhcóide Shinsir ar roinnt ócáidí ar chostas €21,356. Ag a chruinniú ar 26 Márta 2004 chomhairligh an Feidhmeannas don Údarás gur ghá scéala faoi dhíolachán sócmhainní stáit ag praghas ba lú ná an tairiscint ba mhó a chur chuig an gCoimisiún Eorpach a thabharfadh breith an fóirdheontas stáit é an díolachán ar lacáiste. Dá ndéanfaí a leithéid de rialú bheadh ar an Údarás dul sa tóir ar an gceannaitheoir don difríocht sa phraghas idir an tairiscint ar glacadh lé agus an tairiscint ba mhó.

Sna cúinsí chinn an tÚdarás, agus ceithre chomhalta tuairiscithe ag easaontú, gan dul ar aghaidh leis an díolachán. Ag an gcruinniú seo shocraigh an tÚdarás gan ach cóiríú fíor-riachtanach a dhéanamh ar na tithe saoire don séasúr a bhí le teacht. Ar deireadh bhain costas €15,949 leis an gcóiríú seo.

Ar 23 Iúil 2004 shocraigh an tÚdarás na maoine a chur ar an margadh arís i mí Mheán Fómhair agus leag sé síos roinnt coinníollacha breise don díolachán ar a n-áirítear

- bunphraghas de €1.5m
- coinníoll daingean go reachtálfaí na tithe mar ionad saoire d'ardchaighdeán ag teacht leis agus mar thaca leis an gcultúr agus an imshaol áitiúil, le béim ar leith ar úsáid na Gaeilge i bhfoireann agus i bhfeidhmiú ar feadh tréimhse deich mbliana, agus go mbeadh foráil sa chonradh le haghaidh íocaíocht airgid mura gcomhlíonfaí an coinníoll seo.

Bhreithnigh an cruinniú freisin litir dar dáta 21 Iúil 2004 ón Roinn a leag amach deachleachtas maidir le díolachán sócmhainní. Dúirt an litir gurbh é tuairim na Roinne, tar éis di comhairle dlí a fháil, nár chomhlíon an cinneadh mar a tuairiscíodh é i miontuairiscí an 20 Feabhra den Údarás na caighdeáin shárchleachtais do dhíolacháin dá leithéid. I gcomhréir leis na caighdeáin a leagadh amach sa litir seo, socraíodh ar chritéir roghnaithe agus ar mheicníocht scórala roimh ré don dara próiseas roghnaithe chun cothromas agus trédhearcacht a chinntiú.

Fógraíodh an díolachán in am tráth agus ar an ócáid seo ní bhfuarthas ach dhá thairiscint agus

measadh go raibh ceann amháin díobh sin neamhbhailí. D'aontaigh an tÚdarás, ag a chruinniú ar 19 Samhain 2004, go ndíolfáí na tithe don tairgeoir bailí amháin ar €1,645,000, suim a bhí níos lú de €310,000 ná an tairiscint ab airde a fuarthas nuair a cuireadh na tithe ar an margadh don chéad uair.

Ceisteanna

D'iarr mé tuairimí an Phríomhfheidhmeannaigh (PF) ar an méid seo a leanas:-

1. An teip a bhain leis an bpróiseas tairisceana tréigthe a stiúradh i gceart as a dtáinig caillteanas de €310,000 don Údarás móide na costais bhreise de tháillí dlí (€21,356), de tháillí proifisiúnta eile (€13,851) agus de chóiriú éigeandála ar na tithe (€15,949).
2. An teip coinníollacha a chur isteach sa chéad chonradh a bhainfeadh amach cuspóir an Údaráis go leanfaí ag úsáid na tithe mar thithe saoire.
3. An teip cinneadh a dhéanamh roimh ré ar na critéir chun go nglacfaí le tairiscintí agus chun meicníocht scórála a aontú roimh ré a thabharfadh luach iomchuí do chritéir airgeadais agus do chritéir neamh-airgeadais, agus ar an gcaoi sin ag ligean do chomparáid oibiachtúil a dhéanamh idir tairiscintí.

Freisin d'iarr mé ar an PhF a léiriú cén gníomh a bhí glactha ag an Údarás chun a chinntiú go ndéanfaí díol sócmhainní as seo amach a stiúradh ar shlí cothrom agus trédhearcach agus ar bhealach a bheadh ceaptha chun praghas a bhí i gcomhréir le ráta an mhargaidh a bhaint amach.

Tuairimí an PF ar phointe uimhir 1

Ba chuid é díolachán na dtithe saoire de pholasaí dhiúscairt maoiné níos gníomhaí de chuid an Údaráis a cuireadh chun cinn i dtús na bliana 2003 trí spreagadh óna mháthair – roinn ag freagairt do ghá cur leis an maoiniú a bhí á fháil ag an Údarás ón Státchiste.

D'éirigh na deacrachtaí maidir le díol an bhaile saoire toisc go raibh dhá chuspóir ag an Údarás, is iad sin, praghas maith a bhaint amach agus íomhá Ghaeltachta an bhaile saoire a chaomhnú, agus bhí sé ag iarraidh an t-am ar fad cóimheá a fháil idir an dá chuspóir seo a d'fhéadfadh a bheith i gcoimhlínt lena chéile. Agus é seo á dhéanamh aige bhí ar an Údarás cloí le halt 8 den Acht um Údarás na Gaeltachta 1979 a leagann dualgas ar an Údarás caomhnú agus leathadh na Gaeilge mar phríomh-mheán cumarsáide sa Ghaeltacht a spreagadh. Cé go raibh an rogha a rinne an Údarás sa chéad phróiseas forthairisceana bailí, ba é an deacracht ná bailíocht an chinnidh sin a léiriú do thríú páirtithe, go háirithe do Choimisiún na hEorpa agus b'fhéidir don Ard-Chúirt.

Cé nach raibh aon chóras scórála ann, tuairiscíonn miontuairiscí chruinniú an Bhoird den 20 Feabhra 2004 na cúinsí agus na cúiseanna do chinneadh an Bhoird. Mar is léir freisin ó na miontuairiscí, d'aithin an Bord an gá le discreíd agus rúndacht chuí go dtí go mbeadh cinnteacht ann faoin díolachán a bheith ag dul ar aghaidh agus go dtí go mbeadh an conradh díolacháin féin forghníomhaithe.

Ina litir den 21 Iúil 2004 léirigh an Roinn Gnóthaí Pobail, Tuaithe agus Gaeltachta a cuid tuairimí faoin gcéad phróiseas forthairisceana. Dúirt an Roinn gurbh í a tuairim, tar éis di comhairle dlí a fháil, go mbeadh sé den riachtanas critéir mar a sonraíodh ina litir a fheidhmiú agus nár léir di gur tháinig cinneadh an Údaráis den 20 Feabhra leis na critéir sin. Níor shonraigh an Roinn sa litir sin ná in aon áit eile cérbh iad na heasnaimh sin. Ní foláir a rá, mar sin, gur ar an gcomhairle dlí óna abhcóide féin is mó a bhí an tÚdarás ag brath chun cinneadh an 26 Márta 2004 a dhéanamh maidir le deireadh a chur leis an gcéad phróiseas forthairisceana, agus chun na modhanna imeachta a bhainfeadh leis an dara próiseas a shocrú ar 23 Iúil 2004.

Bhí trí rogha ag an Údarás ag a chruinniú ar 20 Feabhra 2004:

- a) glacadh le tairiscint seachas an ceann ab airde. I bhfianaise comhairle ón abhcóide sinsir a fuarthas ina dhiaidh sin, deimhníodh go raibh sé de rogha ag an Údarás an cinneadh a rinne sé a dhéanamh. Bhí sé soiléir, áfach, dá nglacfadh sé an rogha sin go mbeadh air ansin an tairiscint a chur in iúl do Choimisiún an Aontais Eorpaigh agus fanacht ar chinneadh an Choimisiúin sula rachfaí ar aghaidh leis an díolachán.
- b) glacadh leis an tairiscint ab airde
- c) gan glacadh le haon tairiscint agus deireadh a chur leis an bpróiseas.

Mar a tharla, rinne an tÚdarás cinneadh an mhaoín a dhíol, ar choinníoll go ndeimhneofaí sonraí an phlean gnó a bhí curtha ar fáil ag an tairgeoir ba rogha leis. Is faoi réir conradh foirmiúil díolacháin a fhorghníomhú (rud nár tharla riamh) a bhí an cinneadh sin freisin. Ag a chruinniú ar 26 Márta 2004 chinn an Bord gan dul ar aghaidh le díolachán le haon tairgeoir, ach deireadh a chur leis an bpróiseas forthairisceana ar fad i bhfianaise na comhairle dlí a bhí faighte aige.

Ba chostas seachas cailteanas a bhí sa difríocht de €310,000 idir an tairiscint ab airde sa phróiseas forthairisceana tréigthe agus an tairiscint ab airde sa dara próiseas. Ba chostas é a d'éirigh de bharr iarrachtaí an Údaráis cóimheá a fháil idir a chomhchuspóirí maidir leis an díolachán. Bhí na coinníollacha díolacháin sa dara cás níos déine agus dheimhnigh an ceantálaí go raibh tionchar ag na coinníollacha sin ar an gcéad dul síos ar líon na bpáirtithe a bhí sásta tairiscint a dhéanamh ar an maoín agus ar an dara dul síos ar luach na dtairiscintí. Fós féin, rinne an tairgeoir ab airde sa dara próiseas, a ghlac le coinníollacha conartha níos déine chomh maith, tairiscint €195,000 níos airde ná an tairgeoir a roghnaíodh sa phróiseas ar cuireadh deireadh leis.

Ba fhíor freisin go bhféadfadh sé tarlú go dtaobhófaí costas táillí abhcóide is cuma cén cinneadh a dhéanfaí, toisc go ndearnadh go leor tráchta sna meáin do pháirtí a measadh nár chuir tairiscint bhailí isteach agus gur bhagair an páirtí sin imeachtaí dlí. Níl aon ní is féidir le heagraíocht ar bith a dhéanamh le caingean mar sin a sheachaint. Cé go mbeadh cosaint dhaingean ag an Údarás in aon imeachtaí dá leithéid bheadh air abhcóide a fhóstu mar sin féin, gan aon súil lena chostais a fháil ar ais.

Tuairimí an PF ar phointe uimhir 2

Níor ghlac an PF leis go raibh teip ann coinníollacha a chur isteach sa chéad chonradh a bhainfeadh amach cuspóir an Údaráis go leanfaí ag úsáid na tithe mar thithe saoire.

Sa chéad iarratas chun tairiscintí a dhéanamh lorgaíodh tairiscintí ó dhaoine a raibh suim acu Tithe Saoire Eanáil Mheáin a reachtáil mar bhaile saoire Gaeltachta agus fostaíocht agus áiseanna saoire a chur ar fáil sa Ghaeltacht. Bhí ar gach tairgeoir plean gnó achomair 3 bliana a chur lena thairiscint ag leagan amach a chuid cuspóirí don bhaile saoire Gaeltachta, agus bhí air freisin a ghealladh go bhfostófaí daoine le Gaeilge sa bhaile saoire agus go mbainfí úsáid as an nGaeilge ina reachtáil. Measadh, trí na nithe sin ar fad a chur san áireamh, go mbeadh an tÚdarás i dteideal imeachtaí dlí a thionscnamh faoi shárú cúnaint agus/nó faoi mhífhaisnéis dá dtarlódh sárú cúnaint/mífhaisnéis dá leithéid. Leag na coinníollacha seo dualgais dlíthiúla ar an tairgeoir i dtaca le húsáid na Gaeilge sa bhaile saoire agus d'fhág siad oscailte é do bhagairt imeachtaí dlí ón Údarás do dhamáistí as sárú cúnaint/mífhaisnéis ar feadh tréimhse trí bliana ó dhúnadh an díolacháin. Rinne an tÚdarás iarracht coinníollacha a chur ann nach bhféadfaí neamhshuntas a dhéanamh díobh ach san am gcéanna nach gcuirfeadh as do dhaoine a mbeadh suim acu an mhaoín a cheannach. Ba thoradh ar choinníollacha níos déine a chur ann i dtaca leis an dara próiseas an laghdú ar líon na dtairiscintí a rinneadh.

Tuairimí an PF ar phointe uimhir 3

Maidir le critéir chun glacadh le tairiscintí dúirt an PF go raibh critéir ann, ach ghlac sé leis nach raibh meicníocht scórála ann.

Chuimsigh na coinníollacha a bhain leis an iarratas chun tairiscintí a dhéanamh a bhí faoi bhráid an Bhoird ar 20 Feabhra 2004 na critéir chun na tairiscintí a mheas. Socraíodh na critéir sin roimh ré agus bhí siad ar fáil do na páirtithe leasmhara ón tús. Bhain na cúiseanna a tugadh chun an tríú tairiscint ab airde a roghnú le cur i bhfeidhm na gcritéir sin.

Cé nach raibh meicníocht scórála ann mar a leagtar síos sa cheist iniúchta, d'áitigh an PF, ag cur san áireamh an dá chuspóir a bhí an tÚdarás ag iarraidh a bhaint amach, go ndearnadh comparáid oibiachtúil idir na tairiscintí. Tá sé sin le feiceáil sna critéir a leagadh síos san iarratas chun tairiscintí a dhéanamh agus sna cúiseanna a leag an Bord síos dá rogha. Ina thuairim sin bhí an rogha bailí ach ba iad na ceisteanna a chruthaigh an rogha sin ná cé acu an measfadh nó nach measfadh Coimisiún an AE go dtabharfadh láidreachtaí airgeadais agus neamh-airgeadais an tríú tairiscint le chéile, i gcomparáid le láidreachtaí sin an tairgeora ab airde le chéile, an ceart chun an tríú tairiscint a roghnú agus cé acu an raibh nó nach raibh an rogha sin ag teacht salach ar an gcómhargadh. Níor cuireadh na ceisteanna sin riamh ar an gCoimisiún ar chúiseanna éagsúla ar a n-áirítear an méid ama a d'fhéadfadh sé a thógáil le freagra a fháil ón gCoimisiún; nach bhféadfaí a bheith cinnte cén freagra a gheobhfaí; go mbeadh an mhaoin "calctha" fad a bheifí ag fanacht ar fhreagra ón gCoimisiún; go raibh bagairtí dlí ann agus go mbeadh spéis leanúnach ag na meáin sa chás.

Tuairimí an PF maidir le díolachán sócmhainní sa todhchaí

Maidir le sócmhainní a dhíol sa todhchaí, dúirt an PF nach raibh aon mhórfhadhb ag an Údarás le díolachán sócmhainní thar an fiche bliain nó níos mó ó bunaíodh é sa bhliain 1980 agus tríd an tréimhse sin ar fad go ndearna sé a chleachtais i dtaca le díolachán sócmhainní a choimeád cothrom le dáta ar bhonn leanúnach.

Sa chomhthéacs seo, is léir go bhfuil comhairle an abhcóide shinsir ina cabhair chun cleachtas an Údaráis i dtaca le díolachán sócmhainní a thabhairt cothrom le dáta a thuilleadh sa todhchaí, go háirithe maidir le meicníocht scórála shoiléir a chur san áireamh nuair is cuí, agus tá an teolas tugtha do gach páirtí cuí san eagraíocht.

Chomh maith leis sin, ghlac an tÚdarás le moltaí a cuireadh os a chomhair ag a chruinniú ar 24 Meán Fómhair 2004 inar leagadh amach treoirlínte ginearálta díolacháin agus ceannacháin maoine cothrom le dáta. Cuireann na treoirlínte san áireamh litir an 21 Iúil 2004 ón Roinn, an Cód Cleachtais um Rialú Comhlachtaí Stáit, comhairle an abhcóide, na rialacha maidir le cúnaimh stáit agus scothchleachtas i gcoitinne. Coinneofar na treoirlínte faoi bhreithniú.

Lena chois sin, tá cúraimí ar leith leagtha ar an gCeannasaí Airgeadais le tamall anuas chun deimhin a dhéanamh de go gcomhlíontar rialacha dlí agus riaracháin agus na nósanna imeachta cuí maidir le ceannachán poiblí agus díolachán maoine agus trealaimh.

Tuairimí ginearálta an PF

Ghlac an PF leis go raibh an sceitheadh eolais faoi na tairiscintí agus faoi ainmneacha na dtairgeoirí míchuí agus, cé go raibh critéir mheasúnaithe leagtha síos, nár leagadh síos córas scórála foirmiúil. Thairis sin, d'áitigh sé gur reachtáladh an próiseas forthairisceana ar cuireadh deireadh leis go cuí.

Threisigh sé gur próiseas nua ar fad a bhí sa dara próiseas, bunaithe ar chinneadh an Údaráis den 23 Iúil 2004 a chuir san áireamh na coinníollacha díolacháin a dhéanamh níos déine.

Gach ní san áireamh, mar sin, measann an tÚdarás go raibh an dara próiseas cóir agus slán. Ba é croí na ceiste go raibh fadhb, nach bhféadfaí a bheith ag súil léi go réasúnach ó thaithí an Údaráis le blianta roimhe sin, ag baint leis an gcéad phróiseas forthairisceana. Nuair ba léir amhlaidh, glacadh céimeanna cuí chun cúrsaí a réiteach. Ag cur na coinníollacha níos déine san áireamh (a d'ísligh an praghas deiridh a baineadh amach) tá an tÚdarás sásta go bhfuair sé praghas inghlactha ar na tithe saoire.



John Purcell
Ard-Reachtair Cuntas agus Ciste
17 Meitheamh 2005

Údarás na Gaeltachta

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements on pages VI to XX under Section 18 of the Údarás na Gaeltachta Act, 1979.

Respective Responsibilities of the Members of the Údarás and the Comptroller and Auditor General

The accounting responsibilities of the Members of the Údarás are set out on page I. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me and to report on them.

I review whether the statement on the system of internal financial control on pages II to V reflects the Údarás's compliance with applicable guidance on corporate governance and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with auditing standards issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Údarás's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Emphasis of Matter

Without qualifying my opinion I draw attention in the Supplement to this Report to shortcomings in a sale of property.

Opinion

In my opinion, proper books of account have been kept by the Údarás and the financial statements, which are in agreement with them, give a true and fair view of the state of affairs of Údarás na Gaeltachta at 31 December 2004 and of its income and expenditure and cash flow for the year then ended.



John Purcell
Comptroller and Auditor General
17 June 2005

Údarás na Gaeltachta 2004 Supplement to Audit Report Sale of Property

Background

In 1981 the Údarás approved the construction of a group of holiday homes at Eanach Mheáin in South Connemara. Since 1983 the Údarás has operated the holiday homes through a subsidiary, Teachíní Eanach Mheáin Teoranta. The arrangement had been under review in recent years as the involvement of the Údarás in the scheme was not considered to be the best way to facilitate further development of the tourism industry in the area. In addition, the holiday homes provided little direct employment, which was, for the most part, seasonal.

Sale of 13 houses at Eanach Mheáin

On 19 September 2003 the Board of the Údarás approved the advertising of the properties on the standard condition that the matter was brought back to the Údarás Board before any decision was made on the sale.

A firm of auctioneers was selected to deal with the sale. The properties were advertised and potential tenderers had until 16 February 2004 to submit tenders. The tender documents specified that

- the Údarás would not be bound to accept the highest or any tender.
- the buyer would have to operate the houses as Gaeltacht holiday homes and provide employment in the Gaeltacht. In this context a three year business plan was required to be provided.

Tenders were opened by the auctioneer and an officer of the Údarás. The properties attracted 11 bids ranging from €801,000 and €1,955,000 of which one was deemed to be invalid.

On 13 February 2004 a note on the proposed sale was distributed with other documents sent to Údarás members in advance of the Údarás meeting scheduled for 20 February. The note proposed that, provided the necessary evaluation of bids had been completed in time, and if the Údarás agreed, documents in relation to the sale would be distributed to the members at the 20 February meeting.

The Executive examined the three highest bids and received details of the bidders' plans for the operation of the holiday homes. It then circulated those details at the Údarás meeting of 20 February. In recommending the highest bid, which was for €1,955,000, the Executive confirmed that the bidder would be satisfied to abide by all the conditions attaching to the sale. The material circulated by the Executive did not indicate that there were any constraints on the Údarás Board in terms of choosing any bid other than the highest bid.

The Code of Practice for the Governance of State Bodies provides that the disposal of assets with an anticipated value in excess of €70,000 ought to be by auction or competitive tendering process. Whichever method is used should be transparent and likely to achieve a fair, market-related price. Where such a process takes place and the highest bid is not accepted, specific Údarás Board approval is required before the disposal of the asset is

completed. For the purpose of transparency, the approval and the reasons for accepting the lower bid should be recorded in the Údarás Board minutes.

At its meeting on 20 February 2004 the Údarás decided, after a short break in the meeting to examine the matter further in the absence of the Executive, that the bid of €1,450,000 from the third highest bidder, a local group, be accepted. It gave as its reasons:

- a) the extensive experience and history in business, including this type of business, of the chosen group
- b) the bid was the highest from a local group and that, as a group based in the locality, they could be relied on to continue with the business in the area which would mean they represented the best opportunity for maintaining and developing the business
- c) the assurance that the business would be operated as Gaeltacht holiday homes was a sufficient advantage over the other higher bids.

The minutes record that one member did not oppose but did not wish to be associated with the decision due to uncertainty that it could be properly defended. This member expressed the view that, based on experience it could not be guaranteed that any purchaser would adhere to a business plan they had submitted.

During the discussion it was requested that more notice be given in relation to similar cases in the future and the meeting stressed that there was a need to strike a balance between the value of bids and the likelihood that the sale would benefit the particular Gaeltacht area.

The sale of the properties was delayed while the Executive examined the implications of selling at a price below the highest bid received. The advice of Senior Counsel was sought on a number of occasions at a cost of €21,356. At its meeting on 26 March 2004 the Executive advised the Údarás that the sale of state assets at a price lower than the highest bid was notifiable to the European Commission which would determine if the discount on the sale represented a state subsidy. If such a ruling were to be made it would be for the Údarás to pursue the purchaser for the difference in price between the bid accepted and the highest bid.

In the circumstances the Údarás, with four members recorded as dissenting, decided not to proceed with the sale. At this meeting the Údarás decided that essential necessary repairs only be carried out on the holiday homes for the coming season. The final cost for these repairs was €15,949.

On 23 July 2004 the Údarás decided to put the properties on the market again in September and set a number of additional conditions for the sale including

- a reserve of €1.5m
- a firm condition that the houses would be operated as a holiday centre of a high standard in harmony with, and in support of, the local culture and environment, with a particular emphasis on the use of the Irish language in its staffing and operation for a period of ten years, and that the contract of sale would provide for a financial payment if this condition was not complied with.

This meeting also considered a letter from the Department dated 21 July 2004 setting out good practice in relation to the sale of assets. The letter stated that, in the opinion of the Department, having taken legal advice, the decision as recorded in the Udarás minutes of 20 February did not meet the standards of best practice for such sales. In line with the standards set out in this letter, selection criteria and a scoring mechanism were decided on for the second selection process in advance so as to ensure equity and transparency.

The sale was duly advertised and on this occasion only two bids were received, one of which

was deemed to be invalid. The Údarás, at its meeting on 19 November 2004 agreed to sell the houses to the only valid bidder for €1,645,000 which was €310,000 less than the highest bid received when the houses were first put up for sale.

Queries

I sought the observations of the Chief Executive Officer (CEO) on the following :-

1. The failure to conduct the aborted tender process properly which led to a loss of €310,000 to the Údarás plus the additional costs of legal advice (€21,356), other professional fees (€13,851) and emergency repairs to the houses (€15,949).
2. The failure to insert into the initial contract conditions which would be effective in securing the Údarás's objective of having the houses continue in use as holiday homes.
3. The failure to decide in advance the criteria for accepting bids and to agree in advance a scoring mechanism which would give due weight to monetary and non-monetary criteria, thus allowing an objective comparison to be made between bids.

I also asked the CEO to indicate what action the Údarás has taken to ensure that future asset sales are conducted in a fair and transparent way and in a manner designed to achieve a market-related price.

CEO's observations on point No.1

The sale of the holiday homes was part of the Údarás's more active asset disposal policy which was developed in early 2003 with the encouragement of its parent department in response to a need to supplement the moneys received by the Údarás from the Exchequer.

The difficulties in relation to the sale of the holiday village arose from the fact that the Údarás had two objectives, namely, the achieving of a good price while maintaining the Gaeltacht image of the holiday village and it was at all times trying to find a balance between these two potentially conflicting objectives. In doing so the Údarás had to comply with Section 8 of the Údarás na Gaeltachta Act 1979 which imposes an obligation on the Údarás to encourage the preservation and extension of the use of the Irish language as the principal medium of communication in the Gaeltacht. While the selection made by the Údarás in the first tender process was valid, the difficulty lay in demonstrating the validity of that decision to third parties, in particular the European Commission and possibly the High Court.

While there was no scoring mechanism in place, the minutes of the Board meeting of 20 February 2004 record the circumstances and the reasons for the Board's decision. As is also clear from the minutes, the Board recognised the need for proper discretion and confidentiality until there would be certainty about the sale proceeding and the actual contract for sale executed.

In its letter of 21 July 2004 the Department of Community, Rural and Gaeltacht Affairs expressed its opinion about the first tender process. The Department said it was its opinion, having received legal advice, that it was essential to apply criteria as set out in its letter, and that it was not clear to it that the decision of the Údarás of 20 February 2004 met those criteria. The Department did not specify in that letter or elsewhere, what those deficiencies were. It must be said, therefore, that the Údarás had to rely mainly on its own counsel's legal advice, in deciding on 26 March 2004 to abandon the first tender process, and in laying down the procedures on 23 July 2004 which would govern the second process.

The Údarás at its meeting on 20 February 2004 had three choices:

- a) To proceed with a bid other than the highest bid. In the light of senior counsel's opinion subsequently obtained it was confirmed that the Údarás had the choice of making the decision it made. However, it became clear that if it took that option then it also had to notify the bid to the EU Commission and await the approval of the Commission before proceeding with the sale.
- b) to select the highest bid.
- c) not to select any bid and to abandon the process.

In the event, the Údarás made a decision to sell, conditional upon its receipt of confirmation of the details of the business plan submitted by its preferred bidder. This decision was also conditional upon the execution of the formal contract for sale (which never happened). At its meeting of 26 March 2004 the Board decided not to proceed to sell to any bidder, but to abandon the entire tender process in the light of the legal advice received by it.

The difference of €310,000 between the highest bid in the aborted tender process and the highest bid in the second process, was a cost rather than a loss. It was a cost, which arose on foot of the Údarás's endeavours to achieve a balance between its joint objectives in relation to the sale. The conditions of sale in the second case were more stringent and the auctioneer confirmed that these conditions influenced firstly the number of parties willing to bid for the property and secondly the amount of the bids. Nevertheless, the highest bidder in the second process, who also accepted more stringent conditions of contract, bid €195,000 higher than the preferred bidder in the aborted process.

It was also the case that counsel's fees might have been incurred whichever decision was made, as much media coverage was afforded to, and legal proceedings were threatened by a party which had been deemed not to have submitted a valid bid. There is nothing that any organisation can do to prevent this type of action. While the Údarás would have had an absolute defence to any such proceedings it would still have had to engage counsel with very little prospect of recovery of its costs.

CEO's observations on point No.2

The CEO did not accept that there had been a failure to insert into the initial contract conditions which would be effective in securing the Údarás's objective of having the houses continue in use as holiday homes.

The first invitation to tender invited tenders from persons interested in operating Tithe Saoire Eanach Mheáin as a Gaeltacht holiday home complex and providing employment and holiday facilities in the Gaeltacht. Each tenderer had to enclose with its tender a short 3 year Business Plan setting out its objectives for the Gaeltacht holiday village, and was also required to covenant to employ persons with Irish in the holiday village and to use the Irish language in its operation. It was considered that the inclusion of all of the foregoing would entitle the Údarás to sue for breach of covenant and/or misrepresentation if such breaches/misrepresentation arose. These conditions imposed legal obligations on the tenderer in relation to the use of the Irish language in the holiday village and exposed it to the threat of legal proceedings by the Údarás for damages for breach of covenant/misrepresentation for a period of three years from the completion of the sale. The Údarás endeavoured to impose conditions which could not be taken lightly but which would at the same time not put off prospective purchasers. The imposition of more stringent conditions in relation to the second process resulted in fewer bids being made.

CEO's observations on point No.3

As regards the criteria for accepting bids the CEO stated that criteria were in place, but accepted that there was not a scoring mechanism.

The conditions of the invitation to tender which the Board had before it on 20 February 2004 constituted the criteria for assessment of the bids. These criteria had been decided in advance and were available to interested parties from the outset. The reasons given for the selection of the third highest bid reflect the application of these criteria.

While there was not a scoring mechanism as set out in the audit query, the CEO submitted, bearing in mind the two objectives which the Údarás was endeavouring to achieve, that an objective comparison was made between the bids. This is reflected in the criteria set out in the invitation to tender and in the reasons set out by the Board for making its selection. In his view the selection was valid but the questions which were posed by it were whether or not the EU Commission would consider that the combined monetary and non-monetary strengths of the third bidder when compared with the combined such strengths of the highest bidder, justified the selection of the third bidder and whether or not the selection was compatible with the common market. These questions were never posed to the Commission for a number of reasons including the time that it could take to obtain an answer from the Commission; that there could be no certainty as to what the answer would be; that the property would be 'frozen' pending an answer from the Commission; that there were threats of litigation and that there would be on going media interest in the matter.

CEO's observations on future asset sales

As regards future asset sales, the CEO stated that the Údarás has had no major problem with asset disposals over the twenty or more years since its establishment in 1980 and throughout that period it has continuously updated its practices in relation to asset disposals.

In this context clearly the advice from senior counsel is of assistance for further updating the Údarás' practices for asset sales in the future, in particular the inclusion of a clear scoring mechanism where appropriate, and this information has been given to all relevant parties in the organisation.

In addition, the Údarás accepted proposals laid before it at its meeting on 24 September 2004 which set out updated general guidelines for property sales and purchases. The guidelines take into account the letter of the Department dated 21 July 2004, the Code of Practice for the Governance of State Bodies, the counsel's opinion, the rules regarding state aid, and best practice in general. The guidelines will be kept under review.

As well as that, the Ceannasaí Airgeadais has been given particular responsibilities for some time, to ensure compliance with legal and administrative rules and with the proper practices regarding public procurement, and sales of property and equipment.

CEO's general observations

The CEO accepted that the leaking of the bids and the names of the bidders to the media was inappropriate, and that while assessment criteria were set out, a formal scoring system was not laid down. Apart from that, he submitted that the aborted tender process was conducted properly.

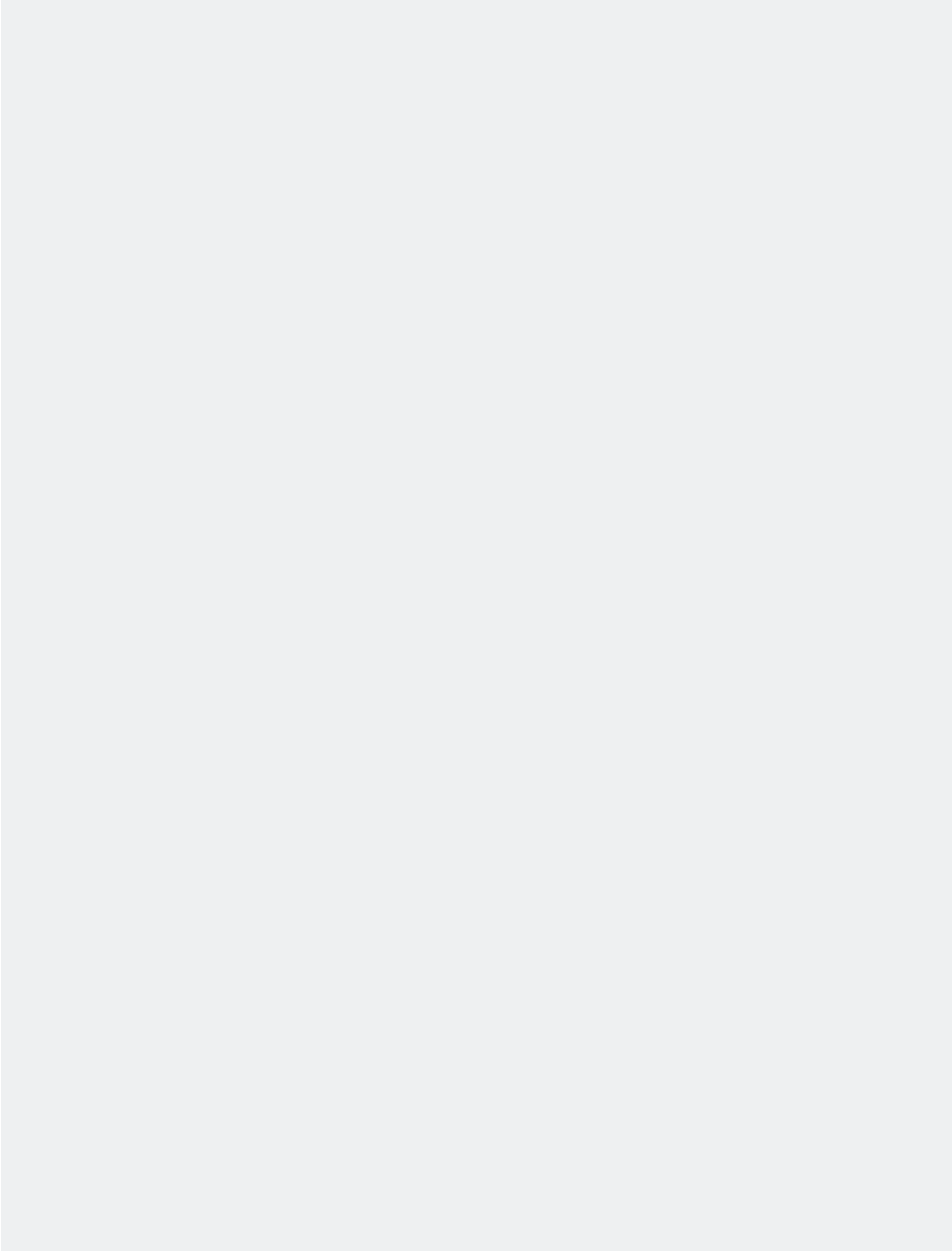
He emphasised that the second process was a totally new one, based on the decision of the

Údarás of 23 July 2004, which included a strengthening of the conditions of sale.

All things considered, therefore, the Údarás believes that the second process was proper and sound. The heart of the matter was that a problem occurred regarding the first tender process that could not reasonably have been anticipated based on Údarás's years of experience before that. When the problem became apparent, proper steps were taken to rectify matters. Taking the new more stringent sale conditions into account, (which undoubtedly lowered the final price achieved) Údarás is satisfied that it got an acceptable price for the holiday homes.



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Comptroller and Auditor General
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